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THE SACRED TENTH

OR

STUDIES IN TITHE-GIVING ANCIENT AND MODERN

BY

HENRY LANSDELL, D.D.,
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"CHINESE CENTRAL ASIA," ETC.

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AND

APPENDICES, CONTAINING
A BIBLIOGRAPHY ON TITHE-GIVING,
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OF ENGLISH ALIENATED TITHES,
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RIGHT GIVING IS A PART OF RIGHT LIVING.

THE LIVING IS NOT RIGHT WHEN THE GIVING IS WRONG.

THE GIVING IS WRONG WHEN WE STEAL GOD'S PORTION
OF OUR INCOME TO HOARD, OR SPEND ON OUR-
SELVES.

THE SACRED TENTH

OR

STUDIES IN MODERN TITHE-GIVING

CHAPTER XXXI

PRESENT-DAY GIVING: FROM STATISTICS AND OBSERVATION

Estimated income of people of Great Britain, 353.—Statistics from tax returns and census, 354.—Proportion given for religious and charitable purposes, 356.—Less than 1 per cent. in England and America, 356.—Comparison with other items of expenditure, 357.—This estimate not to be pressed unduly, 358.—Difficulty of ascertaining the amount given in charity, 359.—Clergymen as collectors and administrators of charity, 360.—Testimony from author's *Address Book*, 361.—Two hundred givers roughly classified, 362.—Rich clergymen, 362.—Liberal women, bankers, and merchants, 363.—Large givers from small incomes, 366.

HAVING studied the subject of tithe-paying from the beginning of history to the present, let us inquire how far the modern Englishman recognises, as a duty, the devotion, for religious and charitable purposes, of a part of the property entrusted to him by God, and in what proportion (if any) he does so. Let us look at the matter first, in the light derived from statisticians, who tell us that the annual income of the English people is fifteen

1 Whitaker's
Almanack,
1900, p. 135.

hundred millions (£1,500,000,000) sterling,* and the population 40,535,516 persons.¹ If, then, we divide 1,500 millions of money by forty millions of English people, we get an average annual income of £37 10s.; or, as *Mulhall's Statistics* has it, of £38, per head.†

So far, then, the tax returns and census help us considerably in forming an estimate of the average income of the people; but if we proceed to ask how much, taking one with another, is given from

* This estimate is based upon the following :—Mr. Gladstone, in a paper in *The Nineteenth Century* (November, 1890, p. 67) on Mr. Carnegie's *Gospel of Wealth*, said the annual income on which income tax was then paid might be safely stated at £650,000,000, to which a like amount, he thought, might be added for those whose incomes were exempted from the tax, thereby giving an income for the three kingdoms of £1,300,000,000 a year. But this was more than a decade ago, when the annual addition to the capital of the country Mr. Gladstone reckoned at not less than £200,000,000.

Again, Mr. E. A. Rusher, a Fellow of the Society of Statisticians (to whom I am indebted for assistance on this subject), quotes to me Sir Robert Giffen, as naming in his *Growth of Capital* an income for Great Britain in 1885 of £745,747,000. But this does not include the wages of the working classes; so that, if Mr. Gladstone's suggested £650,000,000 for the labouring classes be added, we have a total income for the United Kingdom of £1,404,747,000.

This is not widely different from *Mulhall's Dictionary of Statistics* (4th edition, p. 744), which gives the approximate earnings of the people of the United Kingdom in 1895 at £1,421,000,000, to which, presumably, for our purpose, must be added some few millions of income, not earned, but received from dividends, etc.

Mr. Rusher also informs me, from the forty-second *Report of the Commissioners of Inland Revenue* (for 1897-8, pp. 134, etc.), that the total gross assessments, under all five schedules A to E, amounted to £729,328,295; and he is disposed to estimate the total income of the United Kingdom at £1,500,000,000, though he quotes approvingly also figures from Mr. Bowley's *Wages of the Labouring Classes*, namely £1,611,000,000; whilst Sir Robert Giffen names £1,750,000,000.

† With this may be compared the income of every man, woman, and child in the United States of America, which is given by their Government Reports, at 55 cents a day, or, say, £41 16s. 6d. a year (Locke's *Tithing as a Christian Duty*, p. 28).

each person's income for religious and charitable purposes, our data become less clear, and must be handled cautiously. Nevertheless, we have certain statistics as to moneys charitably bestowed.

Thus, from the *Official Year Book of the Church of England* for 1902,¹ we find that the returns of all ^{1 p. xxvi.} the incumbents of its churches (except 2 per cent.), and the authorised statements of income communicated to the editor by the officials of Diocesan and Central Societies, give, when summarised, "For general purposes, £2,235,741 3s. 5d.; and for parochial purposes, £5,542,393 13s. 11d.; together, £7,778,134 19s. 4d.; or, say, £7,500,000 of voluntary Church offerings; this figure not including, of course, endowments, tithes, grants, etc.

How much the voluntary offerings of other religious bodies amount to, is not easily calculated, or even estimated.* But I am disposed to submit for an estimate another £7,500,000 for other

* The *National Church Record* (January 19th, 1900), making a summary of collections for the Metropolitan Hospital Sunday Fund for 1899, showed that of a total collected of £38,168 14s. 9d., no less than four-fifths (or £30,370 14s. 7d.) were contributed by the Church of England. On the other hand, Canon Scott Robertson, in his summary for 1895 of moneys voluntarily contributed for Foreign Missions by all sections of Christian people in the British Isles, showed that whilst the Church of England gave for that purpose £544,232, the remaining bodies, including Roman Catholics, contributed £659,214.

Again, Mr. Rusher gives me the membership of the Established Church of Scotland in 1897 as 641,803 persons, whose voluntary gifts were about £420,000, or, say, 13s. each; whilst the members of the Church of Ireland in 1898 he gives at 600,000, whose voluntary gifts in 1896 are stated to have been £174,312, or, say, 5s. each. Once more, a member of the Society of Friends has informed me that they number in England about 17,000, and their benefactions average about 20s. each.

Christians, and to agree with Mr. Rusher "that if we say £15,000,000 is given away by the whole United Kingdom for a year, I do not think we are very far from the mark." And this is to some extent confirmed by Sir Henry Burdett in his book on *Hospitals and Charities*,¹ who puts forth (but without any attempt at proof) a statement that the annual contributions of the United Kingdom to charitable and religious purposes are, at least, £14,000,000 a year.

¹ For 1898,
p. 87.

If, next, we divide £1,500,000,000 of British income by the £15,000,000 we have estimated as voluntary offerings, it would suggest that the inhabitants of the United Kingdom give, *so far as is known*, about 1 per cent., or a tenth of the tithe of their incomes for religious and charitable purposes; in other words, out of an estimated income of £38, each inhabitant, on the average, gives away only 7s. 7½d.

Bishop Boyd Carpenter arrived at much the same conclusion as regards the estimate of 1 per cent. when, speaking at the Ripon Diocesan Conference in October, 1891, and arguing from the Income Tax returns, he said:

"If the nation gave a tenth, it would be £70,000,000. We give £3,500,000—that is to say, not 10 per cent., not 1 per cent., but $\frac{1}{2}$ per cent., towards religious objects. Allow what you please for philanthropic objects, even the same amount, you then only find 1 per cent. given in charity."²

² Storing and
Obtaining,
January, 1892,
p. 7.

Side by side with these modern statistics may be placed Dr. Brewster's comment of a hundred and

fifty years ago, given without figures, when, complaining of the grievances of the ministers of London, through non-payment and evasion of tithes, he said, that so far were some of the wealthy city merchants from paying a tenth of their incomes, as they were then supposed to do, they did not, in some cases, give a tenth of the tenth.¹

¹ Collectanea
Ecclesiastica,
p. 240.

Something similar, it seems, may be said also of America, for Mr. Rigby, in his very able pamphlet, *The Tithe Terumoth*, says :

"Just think of $\frac{2}{18}$ of 1 per cent. for Home and Foreign Missions as the average from all Christians in Christian America! Suppose I tell you that 10,000,000 people [in America] in 1880 paid 900,000,000 of dollars for strong drink, and the same year the same number of Christians gave only 50,000,000 of dollars for the cause of Christ, don't you think they might have found it practicable to have paid their tithe of 300,000,000 dollars, or one-third of what the others paid for whiskey and beer?"²*

² p. 101.

* Before passing from these statistics it may be interesting to compare what the British people (as individuals) are roughly computed to give to others, with certain of the sums they are known to spend upon themselves. Thus, I have seen a diagram (*Facts about the Church Missionary Society*, p. 2) showing the chief items of the annual expenditure of the United Kingdom for 1889, and indicating amounts spent which, divided proportionately among 40,000,000 of people, give to each for :—

	£	s.	d.		£	s.	d.
Education	0	6	0	Butter and Cheese . .	0	18	6
Household Coal . .	0	8	0	Woollen, Linen, and			
Tea, Coffee, and Cocoa	0	11	0	Cotton Goods . . .	1	14	6
Sugar	0	13	6	House Rent	1	15	0
Milk	0	16	0	Bread	1	17	0

To this (so *Mulhalp's Statistics* tell us, p. 813) may be added that the consumption of tobacco for each individual in 1896 amounted to 28 oz., which, taken at 3d. an ounce, means 7s. per head of the population; that, in 1890 the then twenty-five theatres of London took, on the

Not too much stress, however, must be laid upon these statistics, which are offered as indications, or suggestions, rather than arguments, seeing that when we speak of 40,000,000 of population and reckon five to a family, we should allow for about 10,000,000 children under fifteen years of age.

Besides this, another important point must not be overlooked; namely, that the amount of money credited in our statistics as given by the British people for religious and philanthropic purposes is only such as is *known* to be given, and can be printed and tabulated; whereas every ordinary person is aware, if only from his own experience, that a great deal—how much no one can tell—is given away privately, so that it does not come before the public, and thus cannot be ascertained for statistical purposes.

The sum of 7*s.* 7 $\frac{1}{4}$ *d.*, however, is useful as a starting-point, because, so far as this represents the average Englishman's giving, it suggests to us on the one hand how many millions of persons there must be who sink below this average, probably to zero; whilst, on the other hand, we are reminded that we have among us givers of many classes who recognise their money obligations, and dispense their charities more or less liberally, and thoughtfully, while some do so with magnificent abundance.

average, £6,000 a night—that is, £1,860,000 a year, or 8*s.* per inhabitant; and that in 1899 the amount annually spent on intoxicating drinks amounted to £162,163,474, or, say, £4 a head for every man, woman, and child of the United Kingdom (Dr. Burns's letter to the *Times* on the National Drink Bill, *Church of England Temperance Chronicle*, 1900, p. 105).

As, then, we have been at considerable pains to show how little is given by some, so, it would be desirable, if it were possible, similarly to gather facts and statistics which should make for the opposite direction as taken by others. It would be cheering and interesting to show that there is a considerable number of Englishmen who do regard it to be their duty to devote and offer a portion of their property to God for religious and charitable objects.

We might bring forward figures from offertories collected at public worship or at religious meetings, held for the purpose of raising funds. We might classify subscription lists and charitable appeals, which, it is to be presumed, succeed in eliciting contributions, or they would not be continued. Besides which, there are reports issued by religious societies which contain lists of thousands of subscribers. These might supply names of givers and the amounts they individually give; but who shall tell us in what proportion these amounts stand to the incomes of the donors; what is the degree of self-denial which they represent; or supply other facts concerning the various underlying principles and accompaniments of devotion or charity, without which particulars the mere act of giving does not carry our investigations sufficiently far?

We pass then from statistics, and the inferences thereby suggested, to what John Mason Neale calls the argument from accumulation rather than induction. "Break one link of a chain," he says, "and the chain as a whole is ruined; carry away one

pebble from a heap of stones, and their weight is scarcely diminished."¹

¹ Spelman's
Sacrilege,
4th edit.
p. cxiv.

Even so, let us proceed to regard our study from another standpoint, namely, the facts of present-day money devotion; endeavouring thereby to gain correct impressions from a number of instances, examples, and considerations, any one of which, taken by itself, might not be regarded as sufficient to justify a general conclusion, though in their entirety they may, to a considerable extent, satisfy a candid mind as to whereabouts the truth lies.

This is a matter, moreover, which each may contemplate and study from what he sees of the habits of open-handedness, or the reverse, of those around him. But there are some persons who, from their profession, position, or opportunities, may be able to do this more fully than others. Thus, "Of the body politic," says Mr. Hornsby Wright, in his article upon *Charity Organisation*, "no section is, or indeed well can be, more largely identified with the administration of charity than the clergy."² And, if so, then few persons probably are better able accurately to gauge the standard of giving of the ordinary Englishman than his clergyman, and those who have to raise and collect money for charitable objects.

² Clergyman's
Magazine,
xvi. p. 244.

How far my own humble experience may be regarded as typical and suitable for this purpose the reader will judge; but, remembering that thoughtful people of to-day prefer a recital of facts that can be vouched for, to theories and unauthenticated stories, I turned, after beginning this chapter, to look through

an *Address Book* I happen to possess, for instances of giving, and examples of givers, that have come under my own personal observation, (say) during the past thirty years.*

* Perhaps it should be premised that the said *Address Book* contains upwards of 6,000 names ; of whom 2,000 are those of clergymen, and 4,000 are of the laity, 1,001 being women. As to the localities represented, in the decade from 1869-79 I was usually preaching each Sunday during the year in a different pulpit—a duty that took me to upwards of 300 churches in the British Isles, and involved my staying generally, over the Sunday, at the parsonage, or with some hospitable parishioner, whose name I usually recorded in my diary.

Again, in 1874 I was mainly instrumental in founding the Church Homiletical Society ; and originated, and for twelve years edited, the *Clergyman's Magazine*, concerning which a semi-private circular, with my name attached, was sent to every English and American episcopal clergyman in the United Kingdom, the United States of America, and our Colonies throughout the world. This brought me not only into correspondence, but into personal contact, with many, especially literary men, and later, when writing my books, with travellers and other men of science.

It was also in this decade that my foreign travels began, that have since been pushed into every country of Europe, including Iceland ; every country of Asia, including the Philippines ; five of the countries of North Africa ; across America, and just inside Canada. Besides this, I have been officially connected, more or less, with some half-dozen parishes and their congregations, and with several religious and learned societies.

Accordingly, when, in 1877, it seemed desirable to compile a larger *Address Book*, it was necessary only to gather names from previous memoranda and from my diary, which has now been kept for forty-five years. Names were posted up for each year, till at the end of 1903 the number of entries stood at 6,251, these representing principals or heads of families only ; wives, sons, and daughters not being entered unless they had a separate address.

This circle of considerably more than 7,000 friends and acquaintances extends round the world in the Northern, but not the Southern, Hemisphere. It comprises persons of all ranks ; and represents various degrees of intimacy, my rule in entering names being to include all with whom I am personally acquainted, and who, as I think will remember having met me.

After glancing through about 6,000 names, I found that I had jotted down 89 clergymen, 63 laymen, and 38 women who recalled to my mind something worth recording about this matter of religious or charitable giving ; but names, for obvious reasons, cannot in all cases be mentioned, not even those of the dead, of whom it is generally allowed to say that which is good, especially if it may be of use to others, and provided it does no harm to the living.

In attempting a rough classification, certain names appear as large givers, of whom three are clergymen. One has given largely to the various parishes of which he has had charge. Another is of (what Bishop Samuel Wilberforce called) the " Squarson " type—half squire half parson ; but he still wears his clergyman's coat, is frequently in request for clerical help, and extends his pastoral visits, taking his purse with him, to missions abroad. The third is the late Rev. Alfred Peache, who in early life was allowed by his rich father £100 a year, which, added to the value of his benefice, brought up his income, whereon to support a wife and family, to between £300 and £400 a year, with a house. Things remained so for several years, till, on his father's death, Alfred Peache succeeded to what I heard spoken of at the time as £400,000, or an income, say, of upwards of £10,000 a year. After Mr. Peache had consulted with a few friends as to how he might best fulfil his "stewardship," at their suggestion, and with the help of his late sister, Miss Kezia Peache, of Wimbledon, he founded and endowed, at a cost (from first to last) of from

£70,000 to £80,000—possibly more—St. John's College at Highbury, for training pious and suitable men for the ministry of the Church of England.

Besides this, he gave largely to a School at Bristol for Clergymen's Daughters, and also acquired several advowsons throughout the country, not with the object of improving his estate, or increasing his wealth, by their tithes, but so as to be enabled to nominate to those parishes suitable men, who would preach fully and purely the Gospel of Christ.

Next on the list of large givers are five names of women. The first was a widow with £5,000 a year, who supported liberally many of our religious societies, and gave £1,000 to found the Whitehead professorship at St. John's College, Highbury. Another is the late Miss Kezia Peache. She helped her brother, as already mentioned, to found their college, where, at her separate charge, she, later on, built the chapel at a cost of £3,000. In 1879, through some letters from Finland which I had lent her to read, about the spiritual needs of the natives of Siberia, and the exiles, she volunteered to pay for a missionary to Siberia, if I could find any one who would go; and my journey across that country, at her expense chiefly, was a pioneer mission to see what would be allowed and what could be done. She was also a strong supporter of mission work among the Indians in the Diocese of Algoma.

Another name is that of Mrs. Adeline Smith, of Chicago, whose son-in-law, Mr. W. E. Blackstone, after her death, sent me a printed list of her benefactions, and of the various missions she had founded

or largely helped ; reverently treating the whole as a formal transaction with God ; a principle of stewardship which other Christians might imitate, with advantage both to the cause of Christ and to themselves. I have since learned that Mrs. Smith, on her husband's death, inherited \$120,000 (£24,000), and by economical living during the thirteen years of her widowhood was able (besides what she gave to her children) to "invest" (as she liked to regard it) about £26,000 for what she believed to be her Master's work, on at least sixteen institutions, in amounts varying from £200 to £8,000 each. She was asked the day before she died if she regretted any of her "investments," and at once replied to the contrary.

At one of the interesting Monday "At Homes" which Mrs. Vaughan used to hold when her husband was Master of the Temple, I first met the late Mr. Samuel Morley, of whom I have heard, on credible evidence, that sometimes, at all events, he saved £30,000, spent £30,000, and gave away £30,000, a year.

Looking over the names of large givers among London acquaintances, I see that of the late Mr. R. C. L. Bevan, with whom I once stayed over a Sunday at Trent Park, when preaching in the little church that he built there. He used to give £500 a year to the one society whose claims I was sent to advocate ; and doubtless he helped others on a similar scale, as, for instance, when he put down £5,000 for the Young Men's Christian Association.

If from a banker we pass to mention a physician, there is before me the name of Sir Erasmus Wilson,

who set up at his own expense Cleopatra's Needle on the Thames Embankment. The sister of Sir Erasmus was, in early life, a great friend of my wife's mother at Swanscombe, where he was born, and where at his own cost he restored a large part of the parish church ; whilst a third instance of his munificent giving is seen at Margate, in the addition that he made to a hospital there : a trio of generous acts (and others could be mentioned) that must have cost many thousands of pounds.

Among names of city merchants there is that of the late Mr. Francis Peek, who built several churches entirely at his own cost. A contemporary of his, and a successful merchant, was my friend Mr. John Derby Allcroft, with whom I was one day dining alone, when our conversation turned on "proportionate giving," and he observed, "Well, I do not set out to do so, but I usually find at the end of the year that I have given about a fourth of my income," which income I mentally assessed, not altogether in the dark or by guesswork, at about £30,000 a year.

The late Mrs. Allcroft told me that on the birth of each of their children her husband was wont to provide a salary for a city missionary, or to pay for a curate or Biblewoman in a poor parish, or initiate some such work by way of thankoffering ; and to these special thankofferings must be added others, including the building of St. Matthew's Church, Bayswater ; St. Jude's, South Kensington ; and St. Martin's, Kentish Town. Moreover, he was one of four—Sir George Williams ; Mr. Samuel Morley ; and Mr. R. C. L. Bevan (just alluded

to); who put down £5,000 each to secure Exeter Hall for the central offices of the Young Men's Christian Association.

But all these large givers "gave of their abundance," and after thousands had been parted with there were thousands remaining. I have not hesitated, however, to classify as large givers some whose donations in themselves did not reach to three figures, and yet who, in proportion to their income, were very large benefactors indeed.

Thus, there are on my list various pensioners and inhabitants of almshouses: pensioners who in one case received £120 a year for board, clothing, and pocket-money, out of which one afforded, regularly, at least a tenth for charitable purposes, pure and simple. The giving of a second amounted to £60, and of a third to £80, a year. A fourth and a fifth bestowed half their pensions to needy sisters; and a sixth, out of an income of £160, disbursed not less than £90 to help distant relations.

It is not necessary to multiply instances of large givers: similar cases, happily, are known to many. Otherwise, we might crowd our pages with names of millionaires, and other rich men.

But it has been well observed that to give merely one's money, and do no more, is sometimes one of the cheapest and most lazy forms of charity; whereas to give one's money and labour too, is a much higher grade of well-doing. Accordingly, let us take, for our next chapter, names of honorary, or unremunerated, workers, who both spend their means, and are themselves spent in their work.

CHAPTER XXXII

PRESENT-DAY GIVING AND HONORARY WORKING

Givers and honorary workers, 367.—Honorary incumbents, 367.—Clerical builders and supporters of schools, 370.—Clerical supporters of religious societies, 371.—Honorary missionaries, 371.—Ladies supporting private institutions, 375.—Unremunerated lay workers and large givers, 375.—Clerical literary givers, 377.—Helpers of students and poor relations, 379.—Extremes indicated by present-day giving, 380.—Fewness of givers, lack of system and proportion, and need of “a more excellent way,” 380.

I HAD no idea, until I began to go about the country, and stay in so many parsonages, how numerous are the English clergy, who, from the commercial point of view, make nothing by their labours. It came before me first, at the small parish of Nonington, in Kent, where I went to speak at a meeting. On that occasion one of the vicar's sons informed me, that after his father, Mr. (afterwards Sir) Algernon Coote, had paid the curate and other costs of the parish, there was no emolument left.

So, again, within a short walk of the place where I am writing, there is a clergyman, who, had he chosen to remain in his father's business, might by now, be keeping his carriage and living in luxury. Instead of this, he turned his back upon money-getting, and entered the ministry. His father built

for him a parsonage, and, in part, a church, which brought in for the first year about £50; and though the gross income appears, now, in print at £200, I doubt whether it is not largely reduced by parochial expenses, for, he has seven thousand poor, and the congregation leave him to provide the greater part of a curate's stipend; the parish nurse being paid for by the vicar's brother.

The ways in which clergymen are almost compelled to spend their incomes upon their work, are various indeed, and little understood. Take the matter of paying curates. The *Year Book of the Church of England* for 1901 presents, among the deductions to be taken from the gross income of the clergy, the sum paid in 1900, voluntarily, (not of necessity,) by incumbents towards stipends of assistant clergy as £260,899 10s. 5d.¹

¹ p. xx.

I remember staying a night with Dean Pigou, when he was Vicar of Halifax, a rich living of £2,000 a year. Yet I observe that in his book *Phases of My Life* he says:

"I have calculated that I have spent exactly £14,000 on curates' stipends out of my own income and revenues of St. Philip's, Regent Street, Doncaster, and Halifax. There was no help for it. . . . The laity have not any conception of how much the beneficed clergy spend out of the proceeds of their preferment, or from private resources. Money bequeathed to me by relatives, by which wife and children would have benefited, is all gone in curates' stipends."²

² pp. 277, 352.

Again, within a walk of Blackheath, I went to preach one Sunday morning to a fashionably dressed,

pew-renting congregation, and lunched afterwards with the well-to-do and popular vicar, who spoke somewhat disparagingly of the work of a brother incumbent in a "slum" parish hard by, where I was to preach in the evening. I found this unpretentious incumbent living in quite humble lodgings, with an income of £300 a year from his parish—a parish in which I doubt whether a single inhabitant, outside the main street, can afford to keep a domestic servant. Yet, the information oozed out—I forget how—that this worthy man was giving £100 a year towards the cost of his curate, to say nothing of other outgoings from his clerical pocket, for his parish of seven thousand poor!

How small one felt in the presence of such a giver! So also, on another occasion, during my travels in the Far East I was introduced at a mission station to an elderly missionary, said to be in receipt of £300 a year from the Society for the Propagation of the Gospel. The manners and appearance of my new acquaintance did not at first attract me; and presently my wicked heart prompted the suspicion that he might perhaps be somewhat of a drone. But imagine my disgust with myself, at prejudging him, even in thought, when I was told that for many years he took no stipend from the Society, but that later, after drawing his £300, he had halved it, and paid therewith two younger missionaries, who were willing to do rough and pioneer work, on the principle, "having food and raiment, let us be therewith content." A few years later this missionary died, and left his estate as a

legacy to the Society he had during his life served so well.

But there are on my list several clergymen who, besides paying curates, have spent not a little upon their church-building and schools. The first time I went to preach at Icklesham, in Sussex, I arrived from the railway station on a Saturday evening in a rough farmer's cart. But why? For it was a rich living, and Prebendary Churton had means of his own and had kept his carriage. The fact was that this saintly man had been concerned about the religious needs of a remote hamlet in his parish, and had been expending at least a thousand pounds in building a little church at Rye harbour, and so had to "put down," for a time at all events, his horses!

There are other names of this character on my list, but they need not all be quoted. When Canon Escreet, the present Rector of Woolwich, wanted to raise funds to restore and alter his church, it was an open secret—indeed, publicly mentioned by his bishop—that he had led the way by sacrificing to that object a large slice of his patrimony: since which, I am told, he has seriously hampered himself by large gifts to his schools; and I could name a vicar in Greenwich also, whose heavy expenses in connection with large schools at one time ran up, if my information were correct, to nearly a third of his income.

Nor are such instances confined to towns, as is witnessed by a school report that reached me awhile since from Farningham, in Kent. The amount to

be made up, and added to the Government grant, etc., for the year 1900 was £88 16s. 6d. The vicar began with a donation of £10; but out of a population of 854, only nineteen other persons contributed anything, and the remaining landowners and inhabitants left the vicar to make up a deficiency of £22 8s.; the clergyman thus giving that year, for schools alone, £32 8s. out of a net clerical income, with house, of £203. Well might the report add: "We hope many may say, when they see it, 'This should not be.'"¹

¹ Farningham
Magazine,
March 1901.

But to proceed. Another of my sub-headings is of clerical workers and supporters of religious societies. And what are religious societies? Some persons are apt, ignorantly, to regard them as parasites of the Church, which, like the daughters of the horse-leech, continually cry, "Give! give!" But a more rational explanation is, that they are aggregates of persons more alive than are their fellows to their duties towards God and man, and who strive to stir up others to a sense of their responsibility. No doubt there are officials in some of those societies who do their work perfunctorily as a means of living; but of a large number this cannot possibly be said.

On my list of acquaintances are several connected with the Church Missionary Society, of which for many years the chief secretary in London has been in affluent circumstances and an unpaid worker. Prebendary Henry Wright, during his secretariate, gave several thousands of pounds to the society, while from its funds he drew no stipend; and thousands more were given by his brother-in-law

and successor in office, Frederic Wigram, whose devoted and unsparing labours (as it is no exaggeration to say) hastened his end ; whilst both secretaries gave to the society they laboured for not only their gold and their time, but trained for it their sons and daughters—four (if I remember rightly) from each family.

In India I saw something of the noble gifts of the Rev. F. H. Baring. At Lahore, was a large building erected by him, and serving, if I mistake not, as depôts of the British and Foreign Bible Society, the Religious Tract Society, and the Society for Distribution of Christian Vernacular Literature. A week later I slept at Batala, a high-school for native youths, founded, and largely, if not wholly, supported, by Mr. Baring ; and when, after my return to England, that gentleman did me the pleasure to call on me, it was to ask for information concerning the almost inaccessible valley of Chinese Turkistan, through which I had passed, and whither he was willing to expatriate himself, for a term of years at all events, leaving wife and family in England, and taking with him a staff of missionaries at his own expense.

A similar maintenance of a staff of missionaries was being carried on, at the same time, by the Rev. Barclay Fowell Buxton, but whose work lay north of my route, when passing through Japan ; though his name appears on my list of acquaintances.

Again, my list comprises individuals under the heading "Spanish and Portuguese Church Aid Society," in connection with which the name of

Lord Plunket, late Archbishop of Dublin, is noted. Both as his guest and his host, I had opportunities of seeing how hard he worked and how liberally he gave, in his self-imposed task of raising, free of all expense to the society, £1,000 a year.

At Lisbon, in connection with this society, I met Canon Pope, who from the outset and for many years, besides the work of his own chaplaincy, superintended, guided, and worked for the development of the native Protestant Church in Portugal, without so much, in many cases, as being repaid his "out-of-pocket" expenses.

But before reaching Lisbon I stayed for some days at Oporto with the Rev. James Cassels, one of a mercantile family, some of whom, after the manner of a famous evangelist, labour night and day for the souls of their flocks, but will be chargeable to none of them, inasmuch as they labour with their own hands, and, more than that, spend much money upon their people too. James Cassels, since my visit has built a larger church at his own expense, or nearly so, in addition to many previous benefactions on his part; Andrew Cassels has a church and colony in the suburbs of Oporto; a third Cassels, not ordained, brought out, chiefly at his own heavy risk and cost, an edition of the Bible in Portuguese; whilst a fourth, William, now Bishop in Western China, was one of the Cambridge seven who went out in 1885 to labour in connection with the China Inland Mission—all of them, I think, at their own charges.

The mention of the China Inland Mission takes

our thoughts to its founder, the late Mr. Hudson Taylor, for whose counsel and help I was indebted when planning a journey to Chinese Turkistan ; but, when crossing the Bay of Bengal his noble example also taught me a lesson, not yet forgotten.

“ Do you know Mr. Hudson Taylor ? ” asked one of the ship’s officers.

“ Yes,” I replied.

“ Well, he travelled with us on one occasion, and, do you know, he took third-class passage ! ”

Immediately I felt rebuked, for I was travelling as a first-class passenger, not being very well for one thing ; but also because I had rather accepted as a foregone conclusion that though one might economise by travelling third-class on the railway, yet on board steamer one *must* go first. Here, however, was a man to whom none of his supporters would have grudged a first-class ticket, but who, to economise the resources at his disposal for his Master’s work was content—and that in the tropics—to suffer hardship, and to put up with the many disagreeables of third-class Eastern travel !

But it is time to pass to several lady acquaintances, who have struck out a line for themselves, or, as possibly I may be allowed to suggest, have followed a line indicated to them by God, and have done what might be called “ yeoman service ” both in doing and giving for God’s cause.

First on my list comes Mrs. Smyly (mother of the late Sir Philip Smyly), who, for half a century was known in Dublin as a liberal giver and a collector of some £12,000 a year¹ for numerous works of

¹ Dublin Daily Express,
May 17, 1901.

charity among the ignorant and destitute, chiefly of the Irish capital.

Next comes Miss Whately, who established, superintended, and supported, for many years, schools in Cairo; whilst, from my library window, I can just see a marble cross placed over the remains of Mrs. Bowen Thompson, who, with her sisters, Mrs. Mentor Mott and Miss Lloyd, gave their lives, and labours, and means, to the establishment of British Syrian schools in the Lebanon; in which mountains, too, my friend Miss Proctor is spending her limited fortune, and her remaining days, in upholding a little-known school of her own founding, but which she has named after Lord Dufferin, at Schwifat.

To this list of charitable workers abroad, may be added four names of those who gave and worked at home; one keeping an institution for needy convalescents at Buxton; another, a home for sick children at St. Leonards; a third, an institution for necessitous lady guests; and, fourthly, two daughters of a country rector in Sussex, who have built a comfortable house to entertain gratuitously tired clergymen and professional workers.

In a sense, these work by proxy; but the list discloses five additional names of ladies who work with their own hands. One goes frequently, if not daily, to an institution to which her mother and herself gave largely, for the benefit of city factory girls in their "off" hours. Another worked for boys at Eastbourne; and a third, my friend the late Miss Currey, towards the close of her life, took humble

lodgings in East Greenwich, where she kept a ragged-school going, and lived, and died too, among the people whom she aided, lending them money, tending their sick, and proving an invaluable helper to the vicar of a poor parish of twenty-seven thousand souls. All these ladies gave largely of their own incomes.

Passing from these good women to other friends and acquaintances, I observe one, a merchant near the Charterhouse, once my fellow teacher in a Sunday School, who has not only sent two sons into the ministry, but maintained them as unpaid workers; whilst another layman opened in the South of France a charming House of Rest for the Clergy.

Two names more, of laymen, may suffice. The first is of the late Mr. J. Hornsby Wright, who was once superintendent of a Sunday School wherein I taught, and whom we knew as a gentleman who drove a handsome carriage, and was in the habit of taking the teachers of the boys' school for a summer treat at his own expense. But it was not till five years after I had become Editor of the *Clergyman's Magazine* that he was induced to write for it some articles on Charity Organisation; in connection with which I learned that he was the anonymous hero, who, on inheriting his property, deliberately took a house in a poor neighbourhood near Maida Hill, and appointed an agent to give his money away in works of beneficence, himself also continuing his labours of love and charity organisation for forty years.

The remaining name is that of Mr. Thomas Stone.

He used to live in a large house next to that in which I am writing, at a rent I have heard spoken of as £1,000 a year ; but migrated to a smaller house on the other side of Blackheath, where he told me one day (when speaking upon the subject of giving) that he gave away four times as much as the amount upon which he lived, or even more. He supported a mission of his own in a part of Greenwich where I was curate, at a cost of £600 a year ; and how many £5 notes he cut in two at Christmas, and sent off by letter, I am afraid to guess. This, however, was not the most remarkable feature of his character ; for, he not only did good by proxy, administering his beneficence through others, but he worked most laboriously himself.

Day by day, week by week, and year after year he went up to London as he used to do when in business, though no longer to make money ; but to find his way to St. Bartholomew's Hospital, where he went his rounds, like a paid scripture-reader or city missionary, spending a long day in going from one bed to another, speaking, reading, and praying, with the sick, and disbursing his charity on a scale which none knew but himself. Then he would travel down with the returning city men of business to Greenwich station, whence I occasionally walked with him up Maidenstone Hill, hearing sometimes a little (but only a little) of how he was spending, and being spent for the cause of his Master.

So much, then, for honorary workers. I have yet a sub-heading on my list entitled " Literary Clergy."

I believe it was Mr. Spurgeon who first set me thinking in this matter, and who wrote, that the profits of his pen were devoted to sustaining his Pastor's College, orphanages, etc., or in other ways helping what he considered to be God's work. This receives confirmation in his autobiography,¹ wherein he mentions that, for some years, the whole means of sustaining the students in his college came from his own purse, and that for this purpose, the large sale of his sermons in America, at one time, helped him with from £600 to £800 a year.

Also, Bishop Walsham How, of Wakefield, wrote in a memorandum opened after his death, "Perhaps I should mention that I always gave away, in addition to the tenth of my income, the large sums I received for my books."²

Again, I was gratified to hear concerning the late Canon Murray, of Chiselhurst, one of the proprietors of *Hymns Ancient and Modern*, that the large sums he received therefrom were treated as consecrated money, and expended more or less on charitable and benevolent purposes.

I have no authority for saying so, but I should not be surprised, if inquiry were made, to find, that the large sums given by Bishop Bickersteth to the Church Missionary Society, and to various good works in his late Diocese of Exeter, could be traced to his editorship of the *Hymnal Companion*.

Something of the same kind could be said also, I believe, of Canon Erskine Clarke, Vicar of Battersea, which benefice, in the *Clergy List*, is said to be worth £1,200 a year, but from which I doubt if

¹ vol. iii.
p. 138.

² Record,
November 12,
1897.

the vicar appropriates 1,200 pence. When about to become editor of the *Clergyman's Magazine*, I went to Canon Erskine Clarke for literary advice; and, in an after-supper chat, I learned (or had confirmed what I think I had heard already) that he spent his clerical income, to say nothing of part of his patrimony, upon the needs of his parish; and then kept his modest household going by the proceeds of his editorial pen.

It would be easy, no doubt, to find others, both clergy and laity, who look upon writing as something gained by working "overtime," and who devote the proceeds to charitable purposes. But perhaps the most noteworthy and illustrative case of which I have lately read is that of Dr. John Paton, whose thrilling story of his life and work in the New Hebrides brought to his credit, at the publisher's, a large amount, which, added to donations sent him by readers of his book, enabled the author to hand over £12,000 for the furtherance of missionary work, whilst he himself was content to continue his labour on the usual missionary's stipend, there, of £200 a year.

There is another form of giving, not yet touched upon, under which I have grouped a dozen or so of names as being helpers of others—sometimes of poor relations, of widows, or in providing education for needy scholars.

And so I might continue with other names on my list, (concerning which more shall be said hereafter); but it is time to ask: to what do the contents of the last two chapters on present-day giving point?

They seem to indicate two extremes. On the one hand, we have the statistician's 1 per cent. as the average proportion of income given by large numbers of the English people; on the other, instances have been adduced, which could be readily multiplied, by adding the experiences of other persons, who have had to do with raising funds for religious purposes, showing that there are, at least, some of our countrymen who fully recognise it to be a duty to pay God's tithe, and offer to Him for religious and charitable purposes a portion of the property entrusted to them. Some give by proxy; some in furtherance of work to which they have devoted themselves; and a few rise to magnificent ideals of devotion and self-denial.

Looking upon the English people as a whole, however, their giving is disfigured by several easily recognised blemishes, and defects; for it may be observed, first, that the number of those who give is small.

Mr. Rooke quotes the late William Cotton as a London merchant who had kept for fifty years a record of the subscriptions raised for a variety of pious and charitable objects. He discovered that the societies were, in the main, supported by the same persons, about two thousand in number, whose names appeared over and over again as contributors, leaving the merest fraction of the total sum to be credited to the efforts of all the remaining millions of English citizens.¹

Again, compare the number of coins in an almsdish with that of the members of the congregation

¹ Rooke's
Systematic
Almsgiving,
p. 2.

who are present, and it will commonly be found that the number of those who give nothing is evidently and painfully large. Or compare in a report of charities in any parish the number of donors with the number of its population, and the disparity between givers and non-givers will be still more apparent.

Even in large subscription lists, that appeal to popular and national sympathies, a very few columns of *The Times* suffice to hold the names of all the donors ; and, on examination, it is found that the large gifts of a few are those that swell the total to what looks like, and may be, in itself, a large sum ; but in relation to which other contributions, having regard to the number of those to whom the appeal has been made, are comparatively almost nothing.

If, moreover, we pass from noting the small number of the givers to observing the method of their giving, we shall find it, in most cases, irregular, unsystematic, and utterly out of proportion to income.

Giving is left, so to speak, to take care of itself. Money to be offered to God, or to His cause, is not set aside, thought about, planned, and kept account of, like money that is acquired for, and spent on, self. Many a professing Christian, too, who would be horrified at the idea of going a week without prayer, would not be greatly perturbed to find he had passed many weeks without giving ; forgetting that Christian giving is a part of Christian living, and that Christ, in His Sermon on the Mount, taught His followers how rightly to give alms before He taught them how to pray.

As for proportion to income, if Mr. Gladstone was right in saying, ten or twelve years ago, that the wealth of England was increasing by £200,000,000 a year, that sum, when distributed over forty millions of inhabitants, meant that each person was saving for himself £5 a year, and giving to the cause of God, as we have previously shown, only three half-crowns.¹ Again, the Revenue returns show that the number of persons having incomes between £160 and £200, in the year 1898, was 124,741; between £1,000 and £2,000 it was 9,976; and between £10,000 and £50,000 it was 917.²

¹ See p. 358.

² Report of Commissioners of Inland Revenue for 1899, p. 134.

Yet, and notwithstanding the vast variety of incomes graduated from £160 to £50,000 a year, what shall be said of the dull, dead level of the ordinary subscription list, in which so few subscribers, however rich, seem capable of rising above the stereotyped "one pound one"?

Looking, then, at present-day giving, both favourably and unfavourably, both as to amount, method, and proportion, can any one doubt that we need some one to tell us, in the words of St. Paul, "Yet show I unto you a more excellent way"?³

³ 1 Cor. xii. 31.

CHAPTER XXXIII

MODERN TITHING BY INDIVIDUALS

Evil influence on tithe-paying of Henry VIII., 383.—Survival of tithing, nevertheless, 384.—Results of Spelman's writings, 384.—Impropriations restored, 385.—Good stewardship of Bishop Wilson, 386.—Grove's intended list of restored tithes, 387.—Author's researches at British Museum, 388.—Dean Nowell, Leslie, and Bishop Wilson, as tithe-payers, 389.—Tithe-payers from Author's address book, 391.—Bishops and clergy, 391.—Four ladies, 394.—A Russian colonel, 395.—Foregoing examples not a result of set inquiry, 396.—The late W. E. Gladstone, 398.

THERE can be little doubt that when Henry the Eighth and his parliamentary confederates (under pretence, in many cases, of reforming abuses), laid hands upon the property of the Church, but put so much of it into their own pockets, they inflicted a deadly wound upon the practice and recognition of the principle and sense of obligation of tithe-paying in England. It would have been bad enough if, like a party of burglars, they had stolen the money, and made off with it ; whereas, in the case of many, they made over the stolen tithes to their heirs and assigns, who, to this day, live upon them ; who also have to do with the making of our laws, and to whose interest it is to oppose in Parliament any measure that would provide for the restitution of property so misappropriated.

¹ ch. xii. p. 26.

We have already seen¹ that out of forty-two temporal peers, of the Parliament which sanctioned the confiscation of the greater monasteries, the names of all but seven appear in Grove's lists, as having obtained possession of tithes. Of these seven we have expressed a slender hope that they may have refused to be fellow robbers with the King and his confederates, of the treasury of God. Whether this hope can be substantiated by facts is not so clear; but as Elijah, when he thought himself left alone, was informed that there were seven thousand in Israel who had not bowed the knee to Baal, so, if we look down the post-Reformation centuries, we shall find examples of individuals who still believed, and acted as if they believed (whatever the State may have done), that "THE TITHE IS THE LORD'S." In fact, so ill at ease were the consciences of some of those into whose hands the stolen tithes, and other Church property, came, that on the appearance of Sir Henry Spelman's treatise against the violation of churches, they restored to religious purposes their ill-gotten gains.

As for the worthy knight himself, he practised according to his own preaching: for, having an impropriation on his estate in Middleton, Norfolk, he disposed of it for the augmentation of the vicarage, and also increased the income of the small adjacent parish of Congham.²

² Spelman,
4th ed. p. v.

Sir Ralph Hare, upon reading his friend Sir Henry's book, restored a good parsonage on his estate, and gave the perpetual advowson to St. John's College, Cambridge, so that his heirs might never

revoke the grant. Also, Sir Roger Townsend, schoolfellow to Sir Henry's son, restored three impropriations.

Besides various impropriators in Sir Henry's county of Norfolk, others elsewhere were moved by his reasons ; as, for example, Sir William Dodington, of Hampshire, who restored no less than six impropriations, to the value of £600, or more, a year. Richard Knightly, of Northamptonshire, also restored two. In addition to these, Lord Hicks, Viscount Cambden, restored one in Pembrokeshire, which cost £460 ; one in Northumberland, valued at £760 ; another in Durham, at an expenditure of £366 ; and one in Dorsetshire, which cost £760.¹

¹ Spelman,
4th ed. p. vi.

Mrs. Ellen Gulston gave the impropriate parsonage of Bardwell, in Suffolk, to St. John's College, Oxford, professing, in a pious letter, her reasons for thus seeking to advance the glory of God according to her power, whilst, with devout prayers for the rector who should be chosen, she commended the deeds and conveyance of the parsonage to the college for ever.

Viscount Sligo restored tithes to some vicarages in Herefordshire. Some of the colleges in Oxford (in particular Magdalen, New, and Queen's) set apart a good portion of the tithe corn received from their tenants to increase, in sundry cases, the vicar's maintenance ; and certain bishops did the like, as Dr. Morton, Bishop of Lichfield, to help the vicarage of Pitchley, in Northamptonshire ; and his successor, Dr. Wright, to help the vicarage of Towcester.

The Editor of Spelman's *Works* informs us :

"While Sir Henry lived there came some unto him almost every term at London, to consult with him how they might legally restore and dispose of their impropriations to the benefit of the Church, whilst some thanked him for his book and promised they would never purchase such appropriate parsonages to improve their estates."¹

¹ Works vi.

After Sir Henry's death, his biographer mentions a further instance of a daughter of John Savill, of Medly, who purchased the rectory thereof for about £900, and settled it in the hands of trustees for the use of the Church for ever, and this from pious principles, after the reading of Sir Henry Spelman's noted treatise.²

² Works, Life, p. 12.

Also, I have found among the manuscripts on Tithes at the British Museum, an extract from the funeral sermon for Simon, Lord Digby, January 24th, 1685, to the effect that this nobleman made provision before his death to restore the impropriated tithes of the parish of Coles Hill in Worcestershire.³

³ Class Catalogue of MSS. Church History, vol. 1, p. 401; Treatise on Tithes, p. 409.

Once more, we have a grand specimen of conscientious stewardship in the case of Bishop Wilson, formerly of Sodor and Man, of whom it is recorded that he made the following memorandum :

"BISHOP'S COURT, *Jan. 6th*, 1716.—Finding that I have enough and to spare, over and above a decent hospitality, besides what I formerly gave to pious uses; and being convinced that I am no proprietor, but only a steward, of the Church's patrimony, I do, therefore, to the glory of God dedicate three-tenths of my rents to pious uses, and one-tenth of all the profits of the demesnes, and two-tenths

of the profits of my English estate, until I can purchase the impropriation of that estate, which I intend to do, and give it to the Church, and after that, one-tenth besides.¹

¹ The Benefactor, p. 24.

We pass now from the times of Spelman to the days of Grove, who observes, that whilst it has been his duty to record the vast alienation of tithes to Appropriators and Impropiators, so, on the other hand, it is equally a duty to place on record the fact, that some of those possessors of the endowments of religion and the inheritance of the poor, have, since the Reformation, made munificent restoration of tithes, both to the parochial clergy and to the poor.

The details of that restoration were to have appeared in Mr. Grove's work, *Alienated Tithes*, to which end he had collected statistical details, giving the place and date of the restoration, name of benefactor, and amount restored. But it was subsequently found that the schedules of those particulars would extend the size of his volume beyond the limits that could be met by his pecuniary resources. He was therefore obliged to omit the schedules, with the hope that they might be inserted in a future edition of his work, or published in a separate form.²

² Introduction (9), (10)

Since reading this, I have spared no pains to find out if these manuscript schedules are still in existence. On applying to Mr. Grove's relations, they referred me to the late Mr. Vincent, who helped Mr. Grove at the Record Office, and who offered the whole of Grove's manuscripts to the British Museum. A certain number, not accepted by the Museum, Mr. Vincent kindly allowed me to look

through ; but with no satisfactory result. At the British Museum, however, I succeeded in finding, at the end of the last volume of Grove's manuscripts, a few instances of restored tithes, which possibly may represent the nucleus of the information which Mr. Grove intended to be worked out more fully.*

In the absence, therefore, of more precise information, we must be content with the remark of Grove :

"It is desirable in the interest of religion that the above details [of restoration of tithes] should be known ; as it will establish, beyond all controversy, that the Church, since the Reformation, has been re-endowed with tithes, as the free gift of her members, to the extent of nearly half a million. The knowledge of this fact will prove that a

* Page 462. Peel Districts endowed with Tithes.

„ 463. Tithes restored through Queen Anne's Bounty [of which there are about fifty instances].

„ 466. Tithes voluntarily restored by Lay Impropriators [whose names are given] through Queen Anne's Bounty, namely :

1865.	Beddgelert, Carnarvon	. £56	0	0	by John Priestly, Esq.
„	Lindfield, Sussex	. 65	0	0	„ William M. Kearns, Esq.
1866.	Barnsley St. Mary, York	. 1	17	10	„ Joseph Clarke, Esq.
„	East Holme, Dorset	. 50	0	0	„ Nathaniel Bond, jun., Esq.

£172 17 10

Page 466. Tithes purchased by Queen Anne's Bounty from Lay Impropriators [ten Benefices to the amount of £494 5s. 7½d.]

„ 467. Schedule of Tithes acquired (by Purchase, Benefaction, etc.) by the Governors of Queen Anne's Bounty since 1868 for the following Benefices [of which there are forty-two.]

„ 468-476. Tithes restored—in three columns showing the Parishes [of which there are about fifty], the Donor, and in some cases the amount [generally small] of the Tithes.

great part of the tithe endowment of the Church has been given in modern times as a voluntary benefaction of her children—as voluntary as the one that was bestowed by their forefathers before either a Parliament existed or a throne was established.”¹

¹ Introduction
(10)

All this goes to show, that some of those to whom the tithes descended have proved more honourable and generous than their forefathers, in that they have restored to the Lord's treasury that which had been unrighteously given, or stolen, therefrom.

But besides these persons who have so acted with what has been bequeathed to them, or which they may have purchased under conditions of doubtful honesty, we find instances here and there of well-known individuals who judged it their duty to pay a tithe, or more, of their incomes, for religious and charitable purposes. Even under Queen Elizabeth we find one of her deans, Dr. Nowell, spoken of as a tithe-payer, by Izaak Walton, in his *Compleat Angler*,² thus :

² London, 1653.

“Let me give you the example of . . . Dr. Nowell, sometime Dean of St. Paul's, . . . a man that, in the Reformation of Queen Elizabeth, . . . was so noted for his meek spirit, deep learning, prudence and piety, that the then Parliament and Convocation, both chose, enjoined and trusted him to be the man to make a Catechism for publick use, such a one as should stand as a rule for faith and manners to their posteritie.

“And the good man (though he was very learned, yet knowing that God leads us not to heaven by hard questions) made that good, plain, unperplext Catechism that is printed with the old Service Book. I say, this good man was as dear a lover, and constant practicer of Angling, as any Age can produce ; and his custome was, beside his

sexth hours of prayer, . . . to spend, or if you will, to bestow, a tenth part of his time in Angling: and also (for I have conversed with those which have conversed with him) to bestow a tenth part of his Revenue, and all his fish, amongst the poor that inhabited near to those rivers in which it was caught, saying often, *That Charity gave Life to Religion.*

The Rev. Charles Leslie, also, author of the learned *Essay concerning the Divine Right of Tithes*, concludes with the following sentence:

"If a modern example will be any encouragement, he that writes this does assure the reader, that he knows, now at this present, where tithes are, and have been for some time punctually paid, according to the rules before set down. And the effects have been wonderful, more than an hundredfold, and in manner extremely remarkable and surprising. Glory be to God" (July 17, 1699).¹

1 p. 186.

Again, the diary of a contemporary of Leslie's, the pious Bishop Wilson, above alluded to, discloses the fact that when he was appointed chaplain to Lord Derby in 1692 on a stipend of £30 a year, he paid his tithe. Next year his income increased to £80, and he gave two-tenths. Later on, when a bishop, he dedicated three-tenths to pious uses; and, two years afterwards, he wrote:

"I find by constant experiences that God will be no man's debtor. I find I have enough and to spare, so that for the future I dedicate four-tenths to pious uses."

And this proportion within four years was increased to five-tenths, with the addition of earnest thanks to God for a heart and will thus to give.²

If it should be thought that there is too much

² S.T.G. 5th Report, p. 13, from Crutnell's Life of Bp. Wilson, 1782; and Benefactor, vol. i. p. 23.

flavour of bygone times about these examples, shall we turn again to personal testimony for something in our own day? I have between thirty and forty acquaintances who, as I happen to know, devote not less than a tenth of their incomes to God, and of these nearly half are clergymen.

Let us begin with bishops. The late Dr. Walsham How, Bishop of Wakefield, left a memorandum, the contents of which were sent by the bishop's family to the *Yorkshire Post*,¹ and in which he says :

¹ Record,
Nov. 12, 1897.

"I have, ever since I possessed an income at all, always dedicated one-tenth annually to God in charity. When I became a bishop I resolved that my children should never profit by my episcopal income, and as soon as I became Bishop of Wakefield I dedicated to God in charity (*i.e.* in direct gifts and subscriptions) £1,000 a year, or a full fifth of my gross income. . . . Of course, by far the greater part of my present income is spent on my diocese in travelling about, entertaining the clergy, etc. . . . As I believe there is no class which approaches that of the clergy in self-sacrifice, so I believe that there is no section which approaches that of the bishops in the amount they give away. . . . I know as a fact, for instance, that the late Bishop Short, of St. Asaph, and the late Bishop Fraser, of Manchester, never saved a shilling of their episcopal incomes."

The case of Dr. Winnington-Ingram, Bishop of London, is perhaps a better illustration still; for, when speaking at a meeting in aid of the Bishop of London's Fund, he showed, by disclosure of his expenses, that he could not well spare for the fund more than £400 a year out of his own income: after which he further assured his hearers, that after holding the See of London for only three years, he

was, personally, £5,000 poorer than when he was appointed thereto.¹

¹ Record,
Dec. 2, 1904,
p. 1210.

² p. 5.

The Fourth Report of the Society of the Treasury of God² records that the Bishop of Lincoln (Dr. King) had, in the course of an earnest address on an educational crisis, stated that he intended starting an emergency fund. As an example to the diocese, he handed in a cheque representing just one-tenth of his annual income.

Another fine instance of episcopal stewardship came to light shortly after the death of the late Bishop Westcott of Durham ; for

“All the money which he received as Bishop of the diocese was paid into a special banking account called ‘King’s Messenger Account’ ; and from it he paid all that was necessary for the keeping up of the bishopric, and the remainder—a large sum, I understand—now comes back to the diocese. This money, he felt, was not his own, but a trust for Durham.”³

³ The Lord’s
Portion, January,
1902, p. 3.

Considering still how much some of the bishops give away, even to the extent of impoverishing themselves, it will be remembered that Archbishop Temple, of Canterbury, said at a public meeting (convened, I think, to present a testimonial to Mrs. Temple) that his purse had been severely strained during his episcopacy, and that but for a legacy to himself (or his wife,) he could not have undertaken the Primacy.

I see also on my list my old tutor, Prebendary Gordon Calthrop, who was very tenacious about giving not less than a tenth of his income (which was a good one); and so was my friend the late

Canon Sanders, of Newcastle, who was by no means rich. Tithe-paying was a strong point, too, with the late Rev. G. Townshend Fox, of Durham, who possessed ample means. A namesake of this last-mentioned gentleman, having learned and practised his uncle's principles, told me that when his means were not large he used sometimes to find the payment of a tenth somewhat difficult, yet it always was made possible for him in the end, and he continues the practice; believing, however, that since a tithe was paid by the Patriarchs long before it was adopted for the Jews, a Christian ought now to give more than a tenth.

Other three clergymen on my list of tithe-payers have but moderate incomes, and two have decidedly small means. One is chaplain of a London infirmary; and, knowing my interest in the subject, volunteered to me the statement that upon being appointed to his present post at a stipend of £200 a year, with no house, and having a wife and two children, he took a small dwelling and furnished some only of the rooms, and thus managed not merely to pay his tithe, but also to furnish gradually the rest of his house, to keep out of debt, and also to help as far as possible some of his still poorer relations.

There remain five clerical names on my list, the last being that of a good mathematician, who, before ordination, and in order to finish his education, borrowed upwards of £50 from his tutor. This he paid off during the first year of clerical life; and when, after the birth of his first child, he spoke to

me on the subject of tithe-paying, he said that he and his wife were setting apart for pious uses, a shilling a day, which was about a tenth of their income.*

Of four ladies on my list, one maintains that, until we have paid our tenth, charity does not begin. The next told me, when I was introduced to her, that, some time before, she had heard me finish a sermon with words to this effect : " The Jews gave more than a tenth ; surely a Christian ought not to give less "—whereupon she had tried tithe-paying ever since, and—with success. My third lady friend so thoroughly believed in the Scriptural character of the principle, that, on leaving a considerable fortune to her nephew, she inserted in her will her wish that he should give a tenth in charity.

* One of my excellent critics who has read the manuscript of this book writes to me thus :

" This section [about clergy beneficence] ought, I venture to think, to do larger justice to the actual facts. In the course of my travels, which annually put me in touch with scores of parsons, and from long observation over a wide area in this diocese, the fact is driven home beyond dispute, that, in the case of a very large number of clergy, the Church of England is run in country parishes, and not a few towns, at the cost of the incumbents.

" An educated and efficient parish priest on commercial principles is, in the language of the market, worth the wage at which in the open market his services can be hired, and that must mean the price at which he can manage to discharge his duties and live. The thing works itself out in America and elsewhere ; but in England, for many reasons which I need not stay to mention, the market value of the incumbent is disguised. Yet the fact remains that the work is done, and on the whole well done, which means that the parson supplies the deficit in the working wage.

" That deficit which he supplies is an enormous beneficence amounting to several ' tithes ' ; and you ought, I think, to remind your readers thereof. One has to beware of induction from limited data ; but looking round at the livings within a dozen miles of my homestall, the

The fourth name is that of my friend the late Miss Frances Ridley Havergal, the beloved authoress of hymns that have edified and comforted thousands all over the world. In poetry she expressed herself thus :

“ Take my silver and my gold,
Not a mite would I withhold.”

In her practice and conversation I remember it was, “ not less than a tenth.”

Of laymen noted, one was a Russian colonel, with an income, when corn fetched a good price, of from thirty to forty thousand pounds a year. The colonel told me that when converted, he directed his banker to place, in a separate account, a tenth of what was paid in to his credit ; and the

fact is plain enough that, with one or two very modest exceptions, my neighbours are every one of them contributing most open-handedly to the Treasury of God.

“ My own case is not a strong one as things are ; but if I am worth anything as a parish priest, my market value being put at the modest figure of, say, £200 a year, I can, in all humility, say that I have cast into the Treasury a full tithe. Against thirty-five years as incumbent my receipts as incumbent have been (net) nine years at £66 and twenty-six years at an average of £140, equal to £4,234, which, divided by thirty-five, spells £121 per annum, or a contribution, on the £200 per annum basis, of £79 a year, not reckoning a single one of the hundred and one calls which an incumbent habitually meets. At present my official income is £117 net ; but when I subtract claims which morally are imperative, my accounts work out at an actual net stipend of less than £60.

“ Of course, one's private means are rightly tithed, and more than that ; but in your book you should, I think, present the case of the way in which Church of England clergy *run* the Church of England, oftentimes at a very painful draught upon their means. . . . Drive home, my friend, with your uttermost power, God helping you, the duty of the people (who at present escape the tithing which land involves) to tithe themselves. Your sermons have, I see, done something. Please God, your book may do more.

“ Yours very gratefully, W.”

good man added with Christian simplicity, "It is very remarkable that although my ordinary account often gets low, and I am more or less 'hard up,' yet there always seem to be funds for distribution from what is set by for the Lord."

Other lay acquaintances who may be mentioned in connection with proportionate giving are the late Earl Cavan, the first Earl Cairns, the late Messrs. H. M. Matheson, and J. Holt Skinner (the latter of whom I remember putting down £1,000 at the committee table of a Society whose funds were low), and the well-known Mr. Samuel Budgett. This last was "*The Successful Merchant*" whose biographer tells us that Mr. Budgett gave away in charity one-seventh of his income. I did not know Mr. Budgett, sen., but am in a position to add that one, if not more, of his sons followed their father's example.

I remember, too, staying with Mr. Le Feuvre, the head of the police at Kandy, in Ceylon, an earnest Christian man now passed away, who would not hear of giving less than a tenth, though some of his well-meaning relatives thought it too much in view of the calls upon his income.

Such are some of the instances suggested by a cursory glance through an address book, of individuals who are, or were, tithe-payers, or at least proportionate givers. But they did not talk about it. No coloured ribbon in their button-holes proclaimed it, and some of their best friends, if they see what is here written, may perhaps exclaim, "Who would have thought it?" More-

over, my knowing them to be tithe-payers was not the result of a set plan of inquiry, or persistent inquisitiveness; for if this had been the case, the list would no doubt have been much larger, as the following incident may suggest :

Mr. W. R. Ellis, Q.C., and Mrs. Ellis (*née* Elliott, of Brighton), once of Maida Vale, were my friends for a quarter of a century. I knew them as earnest Christian people; and, long after the death of Mr. Ellis, it occurred to me to inquire of his widow whether her late husband followed any special plan with regard to their giving of charity.

For herself, she said, she was brought up from a child to give a tenth; and she remembered that about the time the London City Mission was founded, her husband said he wanted to give rather more that year. And so things went on, I gathered, till he died; when Mrs. Ellis left Maida Vale, and went to live in a smaller house at Mildmay Park, for reasons, the world might think, of economy suitable to reduced circumstances.

But, if the world did think so, the world was greatly mistaken; for, after our conversation on the occasion referred to, Mrs. Ellis called me back as I was leaving, and said, "I may tell you that when my husband died I succeeded to a really good income, whereupon I determined to give a third to the Lord; a third to my children; and to live on a third myself."*

I was pleasantly surprised at the outcome of my

* This proportion of a third is mentioned in a short memoir of Mrs. Ellis in *Service for the King* for September, 1901, p. 203.

inquiry, and this, as with other instances, suggests that probably there are more who give "not less than a tenth" than is commonly imagined.

For instance, I am pleased to be able to add, on the testimony of one of his household, that the late William Ewart Gladstone "taught his family the duty of giving God at least a tenth. . . . He approved of, and habitually made use of, the weekly offertory.¹"

¹ Correspondence, June 2, 1902.

Besides this, the writer of Mr. Gladstone's Life, speaking on this subject, says:²

² Vol. iii. pp. 419-20.

"We have already seen his admonition to a son, and how much importance he attached to the dedication of a certain portion of our means to purposes of charity and religion. His example backed his precept. He kept detailed accounts under these heads from 1831 to 1897, and from these it appears that from 1831 to the end of 1890 he had devoted to objects of charity and religion upwards of £70,000, and in the remaining years of his life the figure in this account stands at £13,500—this besides £30,000 for his cherished object of founding the hostel and library at Saint Deiniol's.

"His friend of early days, Henry Taylor, says in one of his *Notes on Life* that if you know how a man deals with money, how he gets it, spends it, keeps it, shares it, you know something of the most important things about him. His old chief at the Colonial Office in 1846 stands the test most nobly."

But besides individuals, there have existed also certain religious congregations and communities, in which tithe-paying has held a recognised place of authority, and these we will next consider.

CHAPTER XXXIV

MODERN TITHING BY COMMUNITIES AND CONGREGATIONS

Religious communities practising tithe-paying, 399.—Samaritans at Nablus, 399.—Modern Jews, 400.—Moravians and Wesleyans, 401.—The Irvingites, 403.—Mormons, 404.—St. Stephen's Church, Manayunk, 406.—Santa Barbara Baptist congregation, 409.—The Christian Israelite Church, 411.—Church of England Diocesan Conference resolutions, 413.

THE most ancient body of tithe-payers in the world, presumably, consists of the few Samaritans surviving at Nablus, in Palestine. In 1890 I visited and drank coffee with their high-priest. He said that of one hundred and seventy-five men, women, and children, to which their community was reduced, there were four adult priests and nine boys, all named Cohen, the oldest and wisest of the family being elected high-priest. Some of the one hundred and seventy-five were in trade, and some were clerks; a few only were girls, (not enough to supply the young men with wives), and most, if not all, were poor. Nevertheless, the people tithed their incomes thereby supporting their priests, one of whom was schoolmaster to twenty-five boys, having a salary of 9s. a month and his portion of the tithes.

Very interesting it was to me to be taken to the top of Mount Gerizim to see the place where these

few Samaritans still offer the Paschal Lamb, and eat it according to the teaching of the Pentateuch, and to reflect that they had observed this rite, and had paid tithes continuously for, presumably, between two and three thousand years.

Twelve years after my visit I asked my friend, the Rev. C. T. Wilson, for many years missionary in Jerusalem, to make inquiries at Nablus for further particulars concerning the payment there of first-fruits and tithes. He did so, and wrote to me from Jerusalem in December, 1902, saying that when at Nablus, a fortnight previously, he had held a conversation with the Samaritan high-priest, who said that they know the law of first fruits, as found in the Pentateuch, and acknowledge that it is binding on them; but that owing to the simple fact that not a single member of the community owns or cultivates any land, the law at present cannot be carried out.

Even in the case of tithes, the high-priest said that, owing to the poverty of the people, and the uncertain nature of their incomes, they find it impossible to enforce their strict and full payment. "For instance," he said, "if one of us has a shop, and, when making up his books, finds that on the year's transactions he has made a net profit of a thousand piastres, he will bring me fifty, and say, 'Forgive me my tithes.'"

I have been unable to trace any such authoritative continuity of the practice of tithe-paying amongst modern Jews. In corresponding with Dr. Adler, the Chief Rabbi in London, whom I have known for many years, he suggested my adding to what

I have written upon the subject quotations from the Talmud which establish the great importance attached therein to the paying of tithes.* Dr. Adler wrote also: "The most important regulation on the subject is in our ritual code¹ on Charity, which states:

¹ Yoveh Deah, ch. 249, first paragraph.

"The most praiseworthy manner in which we may acquit ourselves of this religious duty is to dispense one-fifth of our substance. Not less should be paid than a tithe. We do not perform this duty by dedicating any portion of this tithe to such objects as candles for the synagogue; but the whole of this must be given to the poor."

Dr. Friedlander, in his work on the Jewish religion, writes: "Any heart or house from which this disposition is absent does not deserve to be reckoned 'Jewish.'" In addition to the foregoing the Chief Rabbi writes me: "I know a number of my flock who most religiously set apart a tenth of their annual income for religious and charitable purposes."²

² Correspondence, Oct. 25

Passing now to Christian communities; and first, in point of time, to consider the Moravians, Dr. Pierson is quoted³ as saying that the Moravians, numbering only some twenty thousand communicants, raise an annual income for missionary purposes at the rate of £2 10s. a year each.

³ 5658, 1897, and

Feb. 2, 5659, 1899.

³ C. A. Cook, Systematic Giving, p. 91.

I have corresponded with the secretaries of the Moravian Missions in London, from whom I gather that this amount is perhaps somewhat overstated. My inquiry, however, elicited the statement that

* Such as the following: Rabbi Akiba said, "Pay tithe, and thou shalt become rich," "Refusal to pay tithe entails poverty," and "He that pays tithes will never suffer loss."

practically *every* Moravian congregation in Germany, Great Britain and Ireland, and in America, makes annual collections on behalf of their Church's foreign missions ; the membership in the foreign field being three times as large as at home.

Also, upon my asking for their authoritative Church Rules, the Secretary of the London Association says, "There is no rule or binding principle in the Moravian Church, as a whole, as to proportionate giving. That proportionate giving so largely obtains amongst them is due to antecedents, and training, and teaching—to custom, not law." Nevertheless, I may add that I happen to know a Moravian bishop whose tithe-paying principles (so he writes) have brought him much joy in life.

Turning next to the Wesleyans, an anecdote is told of the late Sir Robert Peel that he once asked Dr. Bunting what Methodism was. "Methodism," said the once President of the Wesleyan Conference, "Methodism, Sir Robert, is a religion which consists of faith, good works, a penny a week, and a shilling a quarter."¹

¹ Benefactor,
p. 106.

This alludes to the minimum that good Wesleyans are taught, and expected, to give ; the importance of which may be judged from a statement made in *The Church Missionary Intelligencer*,² that a penny a week from each of the 558,000 persons whose names are on the class-books of Methodism in Great Britain, would increase the income of their Society for Foreign Missions by £17,000 a year.

² September,
1900, p. 707.

True, this is not tithe-paying, though it is giving systematically, and doubtless has had much

to do, from an educational point of view, in leading some to put forth the claim that there is no more charitable or giving community in the world than the followers of John Wesley.

I may refer next to a community named "The Catholic Apostolic Church," but sometimes known as "Irvingites." Among them, the principle and practice of Tithe obligation is rigidly upheld. The Children's Catechism¹ (appended to some editions of their Liturgy) contains the following question and answer:

¹ London: Geo. J. W. Pitman, 140, Gower St., 1889.

"Q. How ought we to offer our substance to God?

A. By payment of tithes which He has commanded, and reserved to Himself; and by making offerings as He shall give us the means."

When inquiring at Gordon Square in London (one of their churches) for their authoritative teaching on tithe-paying, I was referred to *A Discourse upon the Obligation of Tithe*, delivered in the Catholic and Apostolic Church, Gordon Square, on Tuesday, October 5, 1858 (reprinted 1892). It begins by saying that:

"The contributions of the faithful in the Christian Church are all voluntary, in the sense that, if withheld, they are not to be enforced by penalties. . . ."

"On the other hand, the payment of tithe is obligatory in conscience upon every man; to withhold it is an act of unrighteousness. God has taught us in the word of Prophecy, and in the doctrine of Apostles, that the tithe of our increase is not ours to give or withhold: 'The tithe is the Lord's.' It is that portion which 'the most high God, the possessor of heaven and earth,' hath reserved to

Himself, in giving to us the fruits of the earth and the produce of our labour freely to enjoy. It is the *firstfruits* of our increase, which ought to be rendered to God before we dare to take to ourselves the residue.

"If a man withhold more than is meet in his voluntary offerings, he is deficient in charity. If he withhold his tithe, he is guilty of robbery, not, indeed, of a robbery of which human law during this dispensation ought to take cognisance; nor in the forum of conscience, speaking of it as a subject of Divine law, is it a robbery of any individual man, or of any class of men—the clergy or others: but it is a robbery of God, for which God will surely bring the guilty to judgment."¹

¹ pp. 3, 4.

The subject is then argued from Scripture and the Fathers, the writer maintaining a clear distinction between tithes which are due, and offerings which are voluntary.*

There are also the Mormonites, or, as they call themselves, "Latter day Saints." As I crossed America in 1879, I turned aside to visit Salt Lake City—the Mormon headquarters. A train of Mormon emigrants was linked to mine at Ogden; and I chanced to have some conversation with one of the so-called "twelve apostles" of their community. I visited the old Tabernacle, wherein the congregation, it was said, did not pay for pews, and there were no collections, all this being rendered unnecessary by payment of tithes.

* Similarly, and in keeping with this view, a book has come into my hands since this chapter was written entitled *The Universal Obligation of Tithes*, by a barrister, a gentleman I have the privilege of knowing, and to whom I am indebted for several thoughts and suggestions on our subject. The point of the book is, We *pay* tithes (and have no right to do otherwise); we *give* offerings (as piety inclines).

Then we came to the tithing-house, where I saw produce being brought in, and sold out. My notes say :

“ In the season they sell from six to seven tons of potatoes a day. There was a butcher’s shop, stores of wheat, of pumpkins, and of flour ; also boots, clothes, boxes of honey and butter, bottles, books and pictures ; and one notice that attracted attention read, ‘ Bricks and choice pigs for sale.’ ”

The Salt Lake Temple was at that time being built, and the builders were paid by orders which they cashed or expended at the tithing-house. There was also a guest-house for the accommodation of those who brought tithes from a distance, in doing which it was said there was no compulsion, but each brought what he chose. Each person’s tithe, when brought, was registered, and a certain Edward Hunter, general bishop of their Church, exercised supervision also of the tithing-department.*

I have corresponded, furthermore, with a member of the reorganised Mormon communion in London, asking for printed official Mormon teaching on

* Since I wrote this chapter I have been informed by Mr. Blood, lately a Mormon missionary for two and a half years in England, that with them each subdivision or parish (called a *ward*) is presided over by a bishop, who receives the tithes and temporal offerings. Also, that every Mormon of good standing pays a tenth ; but that a few allow their selfishness to get the better of them, and pay a part only of the tithe. Such members, however, are not regarded as in full standing. The Mormons reckon their members, my informant told me, as, in all 310,000 souls, of whom 1,500 at least are missionaries (600 in Europe, 200 in Great Britain, and 700 in other parts of the world), who sustain themselves, and are unpaid, thus leaving the tithe to provide buildings and various accessories of mission work.

our subject, whereupon I was referred to their *Book of Doctrine and Covenants* as containing several references to this principle of tithe-paying, and various inculcations of its practice upon all the Lord's people ; as, for instance, where it reads, " Keep My commandments and do them, that ye may be blessed in the land ; for he that is tithed shall not be burned at His coming."

The reorganised Mormons of London, it seems, object to polygamy, but, says my correspondent, " We uphold and believe in the doctrine of tithing " ; and he gives various references to the *Book of Mormon* and the *Book of Doctrine and Covenants*. In addition to the foregoing may be cited a paragraph in *The Christian Endeavour World*.¹ " A recent number of the leading Mormon paper, *The Deseret News*, of Salt Lake City, contains a most suggestive article on tithing, in which the writer asks :

¹ August 18,
1898.

" Will Mormons allow others to lead them in the paying a tenth of their income to the Lord ? Tithing . . . is one of the best paying investments on earth, and I hope Israel will not allow any strangers to the Commonwealth of Israel to lead them."

Thus the two modern communities last mentioned appear to inculcate and practice authoritatively the obligation of paying not less than a tenth of their incomes for religious purposes. Several illustrations may now be added of individual congregations also, which have adopted the tithe-paying principle in church finance.

There is, for instance, St. Stephen's Protestant Episcopal Church, Manayunk, Philadelphia, con-

cerning which a pamphlet before me begins as follows :

"The revenue of this Church is derived from 'tithes' and 'offerings,' which are always due to God, and the presentation of which to Him is an act of worship.

"This Church aims to work up to its income, but would avoid methods foreign to the Kingdom of God, though they promise to increase that income. The clergy, as stewards of God, collect for Him, not for themselves. . . . As the priests under the Law lived of the sacrifices made unto God, so the Lord appoints His ministers to live upon what is first offered to Him.

"St. Stephen's Church, Manayunk, was organised upon these truths and to illustrate them. Tithes and offerings are received in stationary treasury chests at all times, and not otherwise collected. The expenses of the Church, carefully estimated, are taken from the weekly offering, and what remains is for the rector, as provided in the bye-laws.

"After experience of more than a year under the disadvantages of having to teach 'tithes' and 'offerings' to those whose tithes and offerings were its support, and of avoiding more popular methods, this parish is thriving and hopeful. God's promises are found as faithful in regard to present support as they can be for future happiness."*

* St. Stephen's Church was admitted into union with the Convention of the Diocese of Pennsylvania in May, 1887, under Articles of Association, of which the third states, among other things: "Pews and sittings in this Church shall not be rented, sold, or chargeable." Also of the bye-laws the fourth reads as follows: "*Of Tithes and Offerings.* Chests shall be conveniently placed in the church for the reception of tithes and offerings at all times; and what is cast into them shall be brought up to the chancel during the reading of the 'sentences' of the offertory. The tithes shall be for the Rector, and until they exceed 1,800 dollars (£375) yearly, he shall also receive, up to this sum, whatever remains of the general offerings, after all the expenses of the Church are paid. When the tithes shall exceed 1,800 dollars yearly, the excess shall be used as a Committee

The next congregation to be mentioned is alluded to anonymously, in a letter to *The Church Times* of August 21, 1885, by Commander Pocock, thus :

"I also know a priest in the American Church who would not take a cure of souls on 'commercial' principles. At last, after waiting long, a country parish agreed to work on God's system of finance, and they have for fifteen years done so with great success."

This is from the First Report of the (English) Society of the Treasury of God¹; and in the Fourth Report² it is said of the parish priest alluded to : "He has since entered his rest, and the following is an extract from a letter written by his successor" :

"He left behind him here a people earnest and devoted not only to him, but even more—as he would have had it—devoted to God, His service, and His Church. We still maintain the parish work upon the principles that he followed, and that he incorporated in our charter, and in that work we grow and prosper. The year after his death was a hard one, yet the parish not only held its own, but advanced. The income this year has increased. I cannot say that the tithe-givers have multiplied, but I think they consisting of the Bishop, the Rector, and a layman chosen by the Vestry, shall determine.

"(Signed) CHARLES R. BONNELL, *Rector*."

Then follow, in the pamphlet, remarks on tithes and offerings, which are distinguished thus :

Tithes are : (1) One-tenth of our gains which should be returned to God as His special right. (2) They are our testimony to His sovereignty and constant providence. (3) They are proofs that we accept Christ as our High-Priest after the order of Melchizedek, and they maintain His worship (Heb. vii. 8).

Offerings are : (1) All that we give to God out of our worldly goods after paying "the Lord's tithe." (2) Love gifts, for increasing faith, hope, and charity, for maintaining our sense of God's goodness, and supplying means for relieving want, in Christ's name, and for extending His blessed kingdom upon earth.

¹ p. 11.

² p. 9.

have. Some of the largest earners who gave tithes have gone; yet the tithes have maintained a creditable proportion with past years. And I am sure that the preaching of the tithe increases the offerings even of those who do not acknowledge the principle and adopt it."

Commander Pocock alludes also to a third tithe-giving congregation thus:

"I have a Presbyterian tract, with six closely printed pages of instances of people and congregations having 'proved God'¹ and [received] the fulfilment of the promised blessing. The first is from a pastor who commenced with 180 members, not one wealthy. In two years and a half they became self-supporting, paying an average of 10 dollars 75 cents (45s.) per head for benevolent purposes, and to the pastor a salary of 2,000 dollars (£416) a year." ¹ Mal. iii. 1.

Commander Pocock was known to me personally for a few years before his death; and I have heard him speak with satisfaction of the before-mentioned St. Stephen's Church of Manayunk.

A fourth illustration is from Santa Barbara, near Vancouver, British Columbia, concerning a Baptist congregation from which a card was sent to me by a friend, reading thus:

"A BIBLE PLAN FOR CHURCH FINANCES.

"Consider first some Bible principles:

"1. A part of every dollar we make belongs to God. What part? In the light of the two Testaments certainly not less than one-tenth.² (But whether this or some other method be adopted, each one must decide for himself.) ² Lev. xxvii. 30.

"2. The Lord's part should be set aside on the first day of each week, or promptly, whenever we have any increase.³ ³ 1 Cor. xvi. 2.

"3. We each of us must attend to this for ourselves, God alone being the Judge of our faithfulness.

"4. From the Lord's part thus laid by, with any free-will offerings we may add from time to time, we should

give in three directions : (1) to the home church expenses, (2) to missions, (3) to the poor.

“OUR PLAN.

“‘ Our plan ’ is to trust each individual to give faithfully according to the above principles or some others, settling the matter between himself and God alone. There shall be no machinery, more than boxes in which these offerings shall be placed, no collectors, no solicitation of funds for anything : and of course no finance committee.

“AS TO THE BOXES.

“There shall be in the church one for each object indicated above. One shall include all money for church expenses—namely, pastor’s support, and necessary incidentals. Another box shall be for missions. Money for both boxes to be deposited regularly and systematically as possible, God alone being the Judge.

“From the box for church expenses shall be taken out by the church treasurer each week sufficient money to cover all incidental expenses for that week, the balance to be left in the box, without counting, for the pastor.

“Thus each week the church will square accounts with everybody. The pastor shall give an account to the church once a quarter of the amount received for his support. From the mission-box, money shall be voted by the church for the various mission causes.

“This plan will go into operation November 1, 1900.”

Accordingly, in the following March I wrote for information, and learned that during the first three months there was a steady increase each month both for missions and pastor, who received, during the last month of the quarter, a third more than the receipts of the first month. Moreover, during this time the pastor and his wife received from the church some valuable and special gifts ; whilst to a retiring clerk, also, was given a substantial sum of

money ; so that altogether the offerings for the quarter were remarkable for a congregation of little more than a hundred members, all but two or three of whom are poor, and none rich.

Taking the first quarter, my correspondent said, the people contributed for the pastor's salary at the rate of just a fourth more than the amount promised ; whilst the amount deposited for missions promised towards the close of six months to equal what had been given for that object during the whole of the preceding year. The plan, therefore, as a whole, he said, is considered a success, and the freedom and ease of it were refreshing to the pastor, who would like to see the method tried in larger churches.

To these four congregations in America may be added one in London, called the Christian Israelite Church, at Forest Gate, the pastor of which did me the favour first to write, then to call and personally explain to me their system of tithing.

The congregation consists of about a hundred and thirty, of whom, say, thirty are men, for the most part artisans and labourers, the richest earning about 45s. a week. The congregation is entirely self-supporting, and the tithe is the method adopted to this end. They have no other source of income, and have never accepted anything from outsiders.*

* Their practice is to receive tithes from every member, male or female, who has an income ; a married woman, however, paying no tithe unless she has an income separate from her husband's. The tithe is paid in money only. All the men pay tithes, but few of the women, except servant-girls. Some women, however, give freewill offerings ; whilst others, being very poor, pay nothing.

Tradesmen set aside a tenth of what they take from their business

Upon my asking for figures and results, the pastor said they usually collected nearly £6 a week, or say £250 a year, which sufficed for their own needs, from about a hundred and thirty people. They had also erected a chapel at a cost of about £900, but they had not yet been able to send anything for the evangelisation of the heathen.*

for household expenses, etc., and, at the end of the year, a tenth of their increase, if any. Any persons receiving food and lodging as part of their wages consider these as income, and pay accordingly. Any one receiving presents puts his own value thereon, and pays a tenth thereof in money; whilst in the case of members who are uncertain as to the amount of their income, the matter is submitted to the authorities of the Church, who decide for the doubting member.

The practice was started, I was informed, ten years ago, on Scriptural grounds alone, and the congregation began by paying a tenth of their possessions, each valuing his property according to his own conscience, and recognising the tenth as a debt to the Church, to be paid off in a period convenient, some taking six, some twelve months or more, to do so.

As for the times of payment, the members meet on Saturday evening from seven to nine to break bread, when each member, having put the tithe of his week's income in paper, with name and amount written thereon, places it in a box when he approaches the Lord's table, there being no other Church collection, in the ordinary sense of the word, but this of the tithe.

After the meeting the packets are opened and counted by the elders, whilst the pastor enters them in the tithe-book, which should, of course, tally with the money received, which is then entered separately to every man's account in the Church cash-book. Books and money are then given into the charge of the minister, who also, out of the stipend he receives from the Church, pays in one-tenth, which is duly booked to his name in the Church funds.

How the money is to be disbursed is decided by the elders. Each case of poverty among Church members is dealt with; rates, taxes, and repairs are paid for; also the minister's stipend provided; and a balance-sheet is presented at the end of the year.

* Among the advantages of the system, were instanced not only the equalisation of the support of the Church among all its members, but how it informed the heads of the congregation of cases of need, since if the tithe was not paid, and the defaulting member was found to be

In the Church of England, nothing, so far as I know, of a practical nature concerning proportionate giving has been attempted by authority ; but there are not wanting those who see the desirability of moving in the matter. Thus it was resolved at the Liverpool Diocesan Conference in 1896 :

“That in the opinion of this conference, each member of the church should give a due proportion of his worldly substance for religious purposes ; and that the clergy should diligently teach this, and discourage, as far as possible, all questionable methods of raising money for church purposes.”

Again, at the Truro Diocesan Conference in 1896 it was resolved—

“That, as the duty of almsgiving should be recognised by all, quite apart from the pressure of special claims, it is much to be desired that opportunity should be given weekly to the worshippers in every church to make, of their substance, offerings to God.”

Once more, at the Worcester Diocesan Conference in the same year it was resolved—

“That as amongst the objects of church finance, the without an income, his case soon received attention and assistance. Some members, he said, did not pay, some could not, and some would not ; and the last had to be made an example of, being called before four elders, whose duty it was not only to teach, but also to attend to temporal matters and to Church expenditure.

I gathered that this was not done without considerable effort ; for my visitor said that before he became the minister, ten years ago, he used to earn about three guineas a week, out of which he paid his tithe, and found his circumstances easier, in some respects, at that time, than after undertaking to be a pastor with ministerial responsibility. He added, however, that he could bring many who could bear testimony to the blessing attendant upon tithe-paying ; and after trying the plan congregationally for ten years, he thought that if it were generally adopted it would do away with that unscriptural method of begging which is so prevalent throughout the so-called Christian world.

maintenance of the fabric of churches, and the provision of all things needful for public worship now depend on freewill offerings, the necessity and blessing of proportionate and systematic almsgiving should be earnestly and frequently pressed upon all church people.”¹

¹ Ch. of Eng.
Year Book, 1898,
pp. 462-3.

It appears also that the Bishops of the Church in Scotland issued a pastoral in 1892 *On the Duty and Blessedness of Giving, as an Act of Worship*. They urged that religious offerings should be regular and systematic, the result of principle rather than an affair of the emotions.²

² Storing and
Obtaining,
July, 1892, p. 11.

Thus we see from the preceding two chapters that notwithstanding the wholesale misappropriation of prædial tithes in the sixteenth century, and the evasion by thousands of persons in later years who neglect to pay tithes, there still have been a faithful few who, as individuals, have risen above their surroundings; whilst certain Christian bodies, and congregations here and there, have returned to Scriptural teaching and practice.

But besides these individuals and separate congregations, there have been persons who have banded themselves together into societies for the purpose of self-encouragement, or of calling attention to a practice they regard as a Scriptural duty; and to these societies we shall next direct our studies.

CHAPTER XXXV

TITHE-PAYING SOCIETIES

Formation by the Pharisees of the first tithe-paying society, 415.—Establishment by tithe-payers of Canadian Society of the Treasury of God, 416.—English Society of the Treasury of God, 416.—Its origin, procedure, and constitution, 416.—Lenten boxes for children, 419.—Salvation Army tithing, and form of pledge, 420.—The Churchman's tithe club of Omaha.—Its constitution, pledge, and prayer, 421.—The Tenth Legion, and its origin, 424.—Transference to the United Society of Christian Endeavour, 425.—Its alleged enrolment of twenty thousand tithe-givers, 427.—Assistance of Mr. Kane of Chicago, 427.—Formation at Winona of Twentieth Century Tithers' Association of America, 427.—Its characteristics and tithe covenant, 427.—The Association of Christian Stewards of Canada, 429.—Its objects, methods, and form of application for membership, 429.

THE first voluntary society (in point of time) for the furtherance of tithe-paying, presumably, was that of the Pharisees, the foremost object of whose association, as we have already seen, was to promote extreme care and exactitude in the payment of at least three, perhaps four, tithes, besides other religious dues.¹ Josephus says the Pharisees numbered in his day about six thousand; and, if so, it seems to have meant six thousand volunteers, so keenly in earnest upon this subject as to promise to expend for religious purposes about a fourth of their incomes.

¹ See vol. i.
p. 139.

Passing, however, from ancient to modern history,

¹ *The Systematic Tithe-Giver*,
Toronto,
January, 1888.

² Toronto,
January, 1888.

or, say, to the nineteenth century, there is related to have been a "Canada Tithe League" formed about 1854, but of which I have no particulars.¹ About thirty years later, however, we read of the establishment in Canada of "The Society of the Treasury of God," concerning the origin of which *The Systematic Tithe Giver*² says :

"The first suggestion of the formation of a society for the revival of tithes and offerings in the Church of God was a letter, signed 'Canada,' in *Church Bells* of April, 1884. It was followed up in Church papers of Canada and the United States, until ten tithe-payers, scattered between Regina and Philadelphia, agreed to form 'The Society of the Treasury of God.' The Rev. E. P. Crawford and Commander (afterwards the Rev.) Pocock, R.N., both at Brockville, Ontario, became the secretaries in Advent, 1884."

But this movement, though founded by tithe-payers, was finally constituted as a union of proportionate givers, and will be mentioned again in our next chapter, with other organisations of like character.

Concurrently with the foregoing, or a little after, was established an English "Society of the Treasury of God," the origin of which, in its First Report, is traced to a leading article that appeared in *The Church Times* on May 20, 1885, on the subject of tithes. On the 29th of the same month there followed a letter in the same newspaper from Mr. Joseph Gunyon advocating the formation of a society for the promotion of tithe-paying. This elicited a letter, in support of the proposal, from Commander

Pocock just alluded to ; but Mr. Gunyon received no further response till he wrote again in *The Church Times*, of August 14, that he would be glad to receive the names of all tithe-payers who were willing to join a society for the extension and promotion of the system of tithe-offerings.

This brought letters from five Churchmen, and an offer of £5 for preliminary expenses, so that, before the end of 1885, Mr. Gunyon had received the names of twenty Church people, who were accordingly invited to a meeting for January 9, 1886.*

The next step was the distribution of two thousand circulars setting forth the constitution of the "Society of the Treasury of God" (this title being adopted at the suggestion of Commander Pocock), it being understood, however, that the organisation did not become a branch of the Canadian society. It was also considered undesirable to publish in any form the names of members.

In August, 1886, a circular letter, setting forth, the objects of the society, was sent to six hundred rural deans, and it was advertised in the Church papers. At the end of that year there were forty-six members, who, in November, 1887, were invited to the first annual meeting. In 1888 Commander Pocock, the founder of the Canadian society, joined

* *The Church Times* (January 21, 1886) reported concerning this meeting that four resolutions were passed with perfect unanimity : (1) That a Society be formed. (2) That twenty Churchmen and Churchwomen be admitted to membership. (3) That the Society be governed by a Master, and that the first Master be Mr. Joseph Gunyon. (4) That the Master should select and appoint a Council and Secretary.

the English organisation. Two years afterwards Mr. Gunyon, senior, died, and was succeeded as Master by Mr. Athelstan Riley, who appointed the former Commander, but now the Rev., C. A. B. Pocock, as Treasurer, and the constitution of the society has been printed thus in *The Church of England Year Book*¹:

1 1902, p. 504

Objects.—To promote a fuller recognition of the Divine principles which, as Holy Scripture shows, have regulated from the beginning the rendering of man's substance to God, and to advocate amongst Churchmen the practical rule of devoting at least one-tenth of all income or increase to God's service.

"The Society seeks to effect this by: (1) Banding together as *members* all who adopt the practice advocated, and, as *associates*, those who are desirous of doing so. (2) Bringing the subject before Churchmen by the publication and distribution of suitable literature, and by means of sermons and lectures.

Membership.—The Society consists of Church people who are willing to abide by the following rules: (1) To set apart at least a tenth of all income or increase for pious or charitable uses. (2) By prayer and otherwise to use their influence to promote the Society's objects. (3) To contribute not less than 2s. 6d. per annum towards the Society's expenses (a contribution of two guineas and upwards constituting life membership).

Associates.—Church people who agree with the Society's objects and observe Rules 2 and 3, but who are at present unable to set apart a full tenth, are admitted as associates.

"The Society is managed by a Master, assisted by a Council of Laymen, Secretary, and Treasurer, all of whom are appointed by the Master annually at Easter. Application for enrolment should be made to the Honorary Secretary, Mr. S. E. Gunyon, 7, Ickburgh Road, Upper Clapton, N.E."

During the existence of the society many lectures and addresses have been delivered ; papers read at Church congresses and other gatherings ; various tracts and leaflets on tithe-paying have been extensively circulated, and sundry books (some of which have been of considerable use to me in writing this work) have been sent on loan to members.

Another effort of the society, and suggested by Mr. Pocock, has been the preparation and supply of special cardboard boxes intended to receive the Lenten offerings of children, and for the encouragement of almsgiving generally. These boxes are often distributed at the beginning of Lent (in most cases in church on Ash Wednesday), and received again at a children's service on Easter Day. The offerings are devoted to various local or other objects ; and much satisfaction has been expressed by those who have taken this opportunity of instructing children, and others, on the duty and blessedness of giving.

With the money collected in the boxes the Society has nothing to do, and the boxes are supplied as nearly as possible at cost price, namely, two shillings for fifty. Those who purchase them are invited (but not compelled) to report to the Society, as a matter of interest, the amount collected.*

* It is worth noticing that for the eleven Lenten seasons, 1891-1901, no less than 198,347 boxes were sold, the maximum for one year (1898) being 24,600. Comparatively few made the returns as invited, but from those who did so the Society ascertained that in 9,761 boxes was collected, in the four years 1892-5, the sum of £924 15s. 3½d., or an average of 1s. 10¾d. per box. Special mention, too, might be made

In 1893 the English, Scottish, and Irish bishops were asked to "assist the society's endeavours by allowing their names to be included in the list of those who approve our purposes and bless our work." This brought to the society's patronage the names of between thirty and forty archbishops and bishops.

Once more, at a meeting held at the Church House on February 27, 1897 (at which I was present), a memorial was drawn up for presentation to Dr. Temple, Archbishop of Canterbury, stating that the society consisted of 260 members, namely, seven bishops and 107 clergymen, besides 146 laymen and women, who desired his Grace to urge upon his clergy the importance of instructing Church people in the true principles of almsgiving.

¹ p. 8.

Before passing from this Society of the Treasury of God, it may be recorded from its Fourth Report¹ that the distribution of Lenten boxes brought to the society's knowledge the existence, in one of the poorest parishes in London, of a "Tithe-Payers' League."

This calls to my mind that there is a tithe-paying movement in connection with the Salvation Army, concerning which I wrote for information to its headquarters in London in 1899, and received as reply the following:

"DEAR SIR,—We have no authoritative rules and regulations upon the question of tithe-giving, although it is of fifty-four boxes given out in a poor parish in the east of London, in which were collected no less than £34 10s. 2½d. from "adults-poor for completing our church," and representing an average of 12s. 9¼d. per box (*Sixth Report of the Society of the Treasury of God*, p. 5).

certainly true that the principle is recommended amongst our people. As yet our plans for the working of the principle can hardly be said to be mature, but I enclose you herewith the form of pledge which is now in use amongst us."

The said pledge reads thus :

"Believing that the principle of giving one-tenth to God has His approval, I pledge myself to give at least that portion of my income to His work, and to do what I can to influence others to do the same.

Name _____"

Passing again to the other side of the Atlantic, there are at least three more tithe-paying societies to be noticed. For instance, there was a small local organisation inaugurated on the Feast of the Conversion of St. Paul, 1896, at Omaha, in the United States of America, and called the "Churchman's Tithe Club." A celebration of the Holy Communion was held in the Clergy House of the Associate Mission of Omaha at 6.30 a.m., and immediately at its close the charter members present signed the cards of membership.

The following is the constitution of the club, as gathered from a broadsheet before me :—

"This Society exists to emphasise the Divine principles laid down in Holy Scripture, which for all generations should govern the faithful children of our Father in giving of their substance to God. We believe that the payment of tithes is of Divine obligation and morally binding upon the Christian as well as the Jew, and that the promises of temporal blessing attached to the observance of this commandment of God¹ cannot fail so long as the earth standeth.

¹ Malachi iii.
10.

"Therefore the Churchman's Tithe Club advocates among

Churchmen the payment to God of one-tenth of all income or increase as something which is not our own. Only that which is given *over* and *above* the tenth is to be regarded as a freewill offering unto the Lord.

"The Society seeks to accomplish its work by (1) Associating together as many as will agree to pay tithes themselves, and maintain the principles of the Society. (2) Conducting a campaign of education through personal teaching, preaching of sermons, and printed articles.

"*Membership.*—All baptized Christians are eligible for membership who will abide by the following rules: (1) To set aside at least a tenth of all income or increase for religious or charitable uses. (2) By prayer and otherwise to promote the objects of the Churchman's Tithe Club. (3) To make a contribution each year for the expenses of the Society. . . .

"*Chapters.*—A Chapter of the Club may be formed in any parish, where three or more members will organise for that purpose. The General Secretary, however, must be notified and a Charter be applied for. Wherever a Chapter has not organised, individual members of the Churchman's Tithe Club will be enrolled as belonging to the St. John's Chapter No. 1, the Charter Chapter of the Society.

"*Convention.*—As soon as sufficient Chapters have been organised to justify it, a Convention of the Churchman's Tithe Club will be called as the Executive body of the Club. But until such Convention shall be called, St. John's Chapter No. 1 of Omaha, the Charter Chapter, will act as the Executive Committee of the Society. This Constitution may be amended by a two-thirds vote of the Executive Committee."

Then follows a list of officers and an invitation to the reader to join.

"Do you wish to be enrolled as a member of the Churchman's Tithe Club? If so, cut out this printed form, fill in the blanks, sign your name, and

post to the address of the Rev. Lewis T. Wattson, 1702, North 26th Street, Omaha, Nebraska."

The following are the Churchman's Tithe Club pledge, and prayer :

Of all that Thou shalt give me, I will surely give the Tenth unto Thee,—
Gen. xxviii. 22.

✠ THE CHURCHMAN'S TITHE CLUB. ✠
(MEMBERSHIP PLEDGE.)

Believing that the Payment of Tithes is of Divine obligation and binding on the Christian as well as the Jew, I hereby acknowledge my personal duty to pay Tithes and promise to render a strict account thereof to GOD for the balance of the year of grace, 1897, by giving to the Church and the poor outside my own family, ONE TENTH OF MY ENTIRE FINANCIAL INCOME, from whatsoever source it may be derived. In witness of this Solemn Covenant I hereunto affix my Signature and the Seal of the Cross this _____ day of _____ 1897.

Signature.

(Seal)

Honor the LORD with thy Substance.—Prov. iii. 9.

The Tithe is the LORD'S.—Levit. xxvii. 30.

God is not mocked, for whatsoever a man soweth that shall he reap.—Gal. vi. 7.

"PRAYER.

"O Almighty God, Who alone canst order the unruly wills and affections of sinful men, Grant unto Thy people that they may love the thing that Thou commandest, and desire that which Thou dost promise ; and more especially let it be so in the holy obligation of paying Tithes, that they may both perceive and know what portion of their substance they ought to give to Thee, and also may have grace and power faithfully to fulfil the same through Jesus Christ our Lord. Amen."

Having put myself in communication with the

President of the Club, he informed me that by April, 1897, those enrolled numbered about sixty, since which time various articles on tithing have appeared in *The Pulpit of the Cross*, a monthly magazine published by the Associate Mission of Omaha.

Another tithing society, or, better said, perhaps, an enrolment of tithe-payers, exists in the United States under the title of "The Tenth Legion" of the Young People's Society of Christian Endeavour. This Society of Christian Endeavour was set on foot in Portland in 1881; many branches were formed, and annual conventions were held, at some of which, in 1889, 1890, and 1891, addresses were given by the leaders of the Student Volunteer Movement for Foreign Missions.

One outcome of this was the drawing of new attention to the subject of systematic giving, the first general measure proposed being the Rev. A. A. Fulton's plan of "two cents, or a penny, a week," Mr. Fulton reporting in 1891 no less than 75,000 young people as pledged to giving this weekly sum for the cause of foreign missions.

Here and there, also, local unions of the society (foremost among them being that of Chicago) appointed missionary committees, not only to arouse a missionary spirit, but to ensure contributions; the Cleveland Union subsequently forming a standing committee solely for the promotion of systematic and proportionate giving.

In 1894 diplomas were offered by the United Society of Christian Endeavour to the twenty-five

individual societies reporting the largest number of payers of one-tenth of their income. This revealed one instance in which out of a membership of fifty-six, all but one were tithe-payers. Also a banner was promised to the City Union of societies having the greatest number of members who gave one tenth, or more, of their incomes to the Lord's work.

Accordingly, the city of New York Local Union arranged in February, 1896, for simultaneous meetings in all of their 128 local branches, to consider the topic of systematic and proportionate giving. A ballot was taken which showed that of 6,150 Endeavourers in New York City, 858 were tithe-payers; and they won the banner for 1897. This number, by the following June, increased to 1,251, out of a membership of less than 7,000, which record again won the banner.

Meanwhile the New York City Union in 1896 organised "The Tenth Legion," so named after Cæsar's famous legion, who served their leader with such unflinching loyalty. It was suggested that this modern Tenth Legion might easily become more famous in history than the Roman legion, and prove infinitely more useful and noble, the members dedicating one-tenth or more of their incomes to the work of a greater Leader than Cæsar.

This was intended, however, only for a local movement: but in April, 1897, the New York City Union requested that the Tenth Legion should be taken over by the United Society of Christian Endeavour, for more powerful advocacy, with its members and others throughout the world. The

first 198 members enrolled by the parent society were from New York City, and by November 6 of the same year, 1897, I heard from Mr. Amos R. Wells, one of the society's officers, that since the previous April nearly 4,000 members had enrolled, and the enrolment was going on at that time, he wrote, at the rate of fully 200 a week.

The information thus far given has been drawn from pamphlets and correspondence; but subsequently I watched with interest, week by week, from November 25, 1897 and onwards the growth of the movement as recorded in the space given to the Tenth Legion in *The Christian Endeavour World*. The column is usually headed thus :

"The Tenth Legion of the United Society of Christian Endeavour is an enrolment of all Christians that make it a practice, in return for God's goodness to them, to give to His work one-tenth of their income. On application to Secretary Baer, accompanied by a two-cent stamp, a handsome certificate of enrolment will be sent to any address. Secretary Baer will also be glad to furnish packages of application cards for use in extending the movement in societies and unions."

The enrolment blank reads thus :

"Please enrol my name in the Tenth Legion of the United Society of Christian Endeavour as a Christian whose practice it is to give God the tithe, and send me the certificate of membership.

The enrolment up to January 20, 1898, was stated to be 5,120, which figures went on increasing till, in the latest number of the paper before me, for

June 27, 1902, the roll of legionaries was alleged to stand at 19,490.

Not a little of the success of this enrolment of names was due, I am told, to Mr. Thomas Kane of Chicago, who, under the modest title of "Layman," has been circulating, at his own expense, immense quantities of pamphlets and leaflets on the subject of tithe-paying for the past twenty-eight years or more, at the rate, usually, of several thousands each week. In these pamphlets he inserted blank forms to be filled up, and when these returned to his hands, he forwarded them for the Tenth Legion column of *The Christian Endeavour World*.

Soon after beginning the writing of this book I commenced correspondence with Mr. Kane, and in the summer of 1904 had the pleasure of making his personal acquaintance at a Tithing Conference, at Winona, near Chicago. There I was present at the formation of the latest tithe-paying society known to me in the United States, and concerning which the first papers I have received give the following information :

"WINONA LAKE, INDIANA.

"At a special meeting held this day (August 24, 1904) of those interested in the teaching of the Gospel of the tithe, the following preambles and resolutions were offered and unanimously adopted :

"*Whereas*, the Tithe Conference of ministers and laymen now being held in connection with the Winona Bible Conference believes that the important command concerning the payment of tithes and offerings has been widely neglected both in teaching and practice ; and

"*Whereas*, reports of annual conferences and assemblies

in all the various denominations disclose the fact that the work of the Church is continuously languishing on account of this neglect ; and

“ ‘ *Whereas*, in the judgment of this Conference the time has come for directing the attention of God’s people to His plan of finance as taught in the Scriptures ; for closer fellowship among those who practise tithing in all the various Churches, and for united effort in bringing to the notice of all men the precious blessings, both temporal and spiritual, plainly promised in connection with obedience to this command ; therefore be it

“ ‘ *Resolved*, that this Conference do now proceed to organise what shall be known as THE TWENTIETH CENTURY TITHERS’ ASSOCIATION OF AMERICA ; its purpose to be to propagate and extend the teaching and practice of and obedience to the Scriptural plan of financing the Kingdom of God, and to afford a means of fellowship and co-operation to all who may be interested in this great movement ; and further be it

“ ‘ *Resolved*, that the Chairman of this meeting appoint a committee that shall retire and formulate a plan for such an organisation, and report such plan to this meeting for consideration and adoption.’

“ The above resolutions were adopted, together with the preambles.

“ Hereupon the Chairman, Thomas Kane, appointed the following Committee on Organisation :

“ Wm. G. Roberts, Cincinnati, Ohio.

“ Alexander Harbison, Indianapolis, Indiana.

“ Rev. W. H. Hubbard, D.D., Auburn, N. York.

“ The committee retired and brought in the following

“ REPORT :

“ The committee appointed by the Chair to formulate a plan of organisation of the Tithers’ Association begs leave to report :

“ 1st. That the name of the organisation shall be the Twentieth Century Tithers’ Association of America.

"2nd. That its officers and Executive Committee for the first year be composed of the following persons, etc.

"3rd. That the Executive Committee here named be empowered to appoint and add to its number such other persons as it may deem wise, same to constitute the Board of Directors or Control of the Association, and to prepare and adopt such rules as it may consider necessary for the government of this Association.

"4th. We further recommend that a membership fee of \$1 be required, with an annual fee of \$1 each year thereafter, to be used to perpetuate the work of the Association. Every member shall receive copies of any literature issued or distributed by the Association from time to time without extra charge.

"5th. The headquarters of the Association shall be Chicago, Illinois, and Winona Lake, Indiana.

"Report was unanimously adopted.

"TITHE COVENANT.

"The following was adopted as the Tithe Covenant of the Association, to be subscribed to by every member :

"I agree, as a member of the Twentieth Century Tithers' Association of America, to pay one-tenth of my income to God, as an act of obedience to His Word, and to support the Association loyally in its efforts to teach and encourage others to render this same obedience."

Besides the foregoing Twentieth Century Tithers' Association formed at Winona, the summer meeting-place of the Presbyterians, another tithing society was founded in June of the same summer among the Wesleyans of Canada, called "The Association of Christian Stewards, founded in 1904 for the purpose of promoting Systematic and Proportionate Giving to God's Cause as a Christian Duty and Privilege." The object of the Association may

be gathered from a circular letter before me containing the following among other statements :

“DEAR CO-WORKER,—

“The importance of administering the sacred trust of property in accordance with the principles of Christian stewardship laid down in the Bible cannot be overestimated. The faithful observance of these principles would bring untold blessing to the individual, to the family, and to the Church at large, and would contribute immensely towards the rapid extension of Christ's Kingdom to the uttermost parts of the earth.

“A more thorough and persistent education along these lines is felt to be an absolute necessity if ever the clarion call of Divine Providence, summoning the Church to large advance movements, is to be obeyed.

“To assist in promoting systematic and proportionate giving several booklets have recently been published by the Mission Rooms, for which we bespeak a very wide circulation and a most prayerful perusal.

“To aid still further in educating the people in this direction, it is desirable to combine our forces, and thus secure the co-operation of those who are already systematic and proportionate givers, that through them a general educational movement may be extended throughout the Methodism of our Dominion. With this object in view an organisation has been founded in Toronto, to be known as ‘The Association of Christian Stewards.’ A bureau of registration has been formed, with headquarters at the Methodist Mission Rooms, where the names and addresses of all persons who contribute systematically one-tenth or more of their income to God's cause, will be recorded should they so desire. Forms of application for enrolment have been prepared, a sample of which is enclosed herewith.

* * * * *

“The pastors of our churches can greatly assist in furthering this most important work by sending the names

and addresses of all under their charge who tithe their income, by furnishing testimonials from tithers as to the excellency and benefits of this method, by securing and distributing suitable literature, and by giving prominence to this subject in their pulpit ministrations. It is desirable that every pastor keep a circuit register of all who become members of 'The Association of Christian Stewards,' and that suitable efforts be made from time to time to enlarge the roll of membership."

"The form enclosed for applicants for membership is as follows :

"In grateful acknowledgment of the truth that I am not my own, having been redeemed by the precious blood of Christ, and in recognition of the sacred obligations of Christian Stewardship, I desire to be enrolled in the Association of Christian Stewards, and will set apart not less than one-tenth of my income to be used as an enlightened conscience and the Providence of God may direct in maintaining and extending Christ's Kingdom in the earth.

"Full Name.....

"Occupation.....

"P.O. Address.....

"Began Tithing, Date.....

"Return this to Rev. R. W. Woodsworth, 105, Yorkville Avenue, Toronto, and a Card of Enrolment will be sent."

From Bulletin No. 1, issued by this Association in December, 1904, we read :

"Only about six months have passed since three persons in Toronto formed themselves into an 'Association of Christian Stewards.' It was done quietly, unostentatiously, without a constitution or a bye-law ; but there was vitality in the grain of mustard seed, and the time was opportune. A steady stream of applications for membership has been

flowing in, and the names of over five hundred persons are now on the register.* This has been accomplished without pressure, nearly all the applications being voluntary. Only let the principles of Christian stewardship be put clearly before the people, the ministers of God leading the way, and the practice will soon become universal in the Church."

Thus it will be observed that all the societies brought under review in this chapter are for the promotion of tithe-paying, and are tuned to the Scriptural note of "not less than a tenth." But other associations also have been organised on both sides of the Atlantic, as well as in Australia, that do not quite attain to this; though they emphasise the duty of giving systematically, and in proportion to income; and these we shall consider in our next chapter.

* By October, 1905, this number had increased to 1100, and there had been issued the first two numbers of a quarterly periodical called *The Christian Steward*. (Address: F. C. Stephenson, 33, Richmond Street, West, Toronto, Canada.)

CHAPTER XXXVI

PROPORTIONATE GIVING ASSOCIATIONS

The British Systematic Beneficence Society, 433.—Its objects and supporters, 433.—Results and operations, 435.—American Systematic Beneficence Society, 436.—Canadian Society of the Treasury of God, 437.—Its constitution, objects, methods, membership, and results, 437.—The Proportionate Giving Union in England, 439.—Its rules, objects, and publications, 439.—Extension to Australia, 440.—Presbyterian Christian Giving Union, 441.—Sundry Proportionate Giving Unions in America, 442.—Indications of preparedness for tithe-paying reformation and revival, 442.

THE first organisation known to me for the promotion in England of methodical and proportionate giving was “The Systematic Beneficence Society.” This society was established in 1860, in London and Belfast :

“To promote by means of the press, the platform, and the pulpit, a sound and scriptural public opinion in favour of conscientious, proportionate, and systematic giving to God ; or, in other words, to promote the principle and practice of setting apart on the first day of the week for God and the poor, a stated proportion of our income, in general not less than one-tenth, however much more it may be. It does not distribute funds, nor enrol members, nor administer pledges, but employs the force of Scriptural argument and appeal, to convince and persuade men to honour the Lord with their substance.”

This extract is from the quarterly periodical of

the Society, called *The Benefactor*, the first number of which is dated November 2, 1863. On the cover are printed the names of its officers. President, the Earl of Carlisle. Among the Vice-Presidents, who number thirteen, are certain names still remembered, such as Bishop (Perry, then) of Melbourne, Sir Hugh (afterwards the first Earl) Cairns, John Crossley (of Halifax), Samuel Morley, Francis (afterwards Sir Francis) Lycett, of the same firm as Mr. J. D. Allcroft (already alluded to)¹; whilst among fourteen clerical Honorary Secretaries appear the Rev. W. (afterwards Archbishop) Magee, G. Townshend Fox (already alluded to),² Dr. Cumming (of the Scotch Church in Covent Garden), Thomas Binney (of the Weigh House Chapel), W. M. Punshon (afterwards President of the Wesleyan Conference), C. H. Spurgeon, and Dr. Candlish (of Edinburgh). The General Treasurers were the Rev. William Arthur (afterwards President of the Wesleyan Conference), and the Rev. Samuel Minton (afterwards Minton-Senhouse, Minister of Eaton Episcopal Chapel). The General Secretary, who was the moving spirit of the whole, was the Rev. Dr. Cather, an Irish Wesleyan minister.

The last number of *The Benefactor* before me is dated September 29, 1869, after which, in the first number of its successor, *The Scientific Gosseller and Benefactor*, dated September, 1873, appears the list of officers of "The Systematic Beneficence Society,"³ as they stood in May, 1873, showing several well-known names to have been added, including that of the late Duke of Argyll as President, and, among

¹ See vol. i.
p. 365.

² See p. 392.

³ p. 25.

the Vice-Presidents, the Bishop (Bickersteth) of Ripon, and Bishop Piers Claughton, the Deans (Goulburn) of Norwich, and (Close) of Carlisle, Dr. Angus, Dr. Donald Fraser, Dr. Horatius Bonar, Professor Max Müller, and Lord Oranmore. Dean Payne Smith had become a Treasurer, and among the Honorary Secretaries were Mr. (now Canon) Christopher of Oxford, Lord (afterwards Archbishop) Plunket, and Prebendary Macdonald; whilst a London Council had been formed consisting, with Dr. Cather, the Secretary, of forty ministers and laymen.

A short account, on the cover of the first number of *The Benefactor*, of the operations of the society, 1860-1, claims that remarkable results had already followed:

"Thousands have adopted its [the society's] lessons, hundreds of ministers are teaching the principles which they have learned from its publications, etc. . . . The publications of the society have been widely circulated. *Gold and the Gospel* cannot be in the hands of fewer than fifty thousand families; about one hundred thousand of Mr. Arthur's lecture [*The Duty of Giving Away a Stated Proportion of our Income*] have been sown broadcast through the land; to about thirty thousand clergymen and ministers copies of Arthur's lecture and Dr. Candlish's *Analysis* have been presented," etc.

Important public meetings were reported to have been held in England, Scotland, and Ireland; and it was stated "the ultimate design of the society will be accomplished when Christian ministers and churches take up this subject, and give the principles

and practice it advocates their just place in the system of Gospel truth and practice."

About seven years after the establishment of the foregoing Systematic Beneficence Society in Great Britain and Ireland, an organisation of the same name was started in America. A copy of the original circular announcing its formation appeared in *The Benefactor*,¹ but I have no information as to results :*

¹ For September
21, 1868.

In 1883, or thereabouts, was initiated "The Christian Giving Society," of New York, of which I have seen a prospectus, and also some pamphlets

* The circular takes the form of a letter, is headed "Philadelphia," and begins:

"DEAR SIR,—The undersigned desire, officially, to call your attention to the formation, object, and claims of the American Systematic Beneficence Society recently established in this city by the clergy and laity of the various evangelical denominations of Christians.

"The object of this society, as indicated by its name, is simply and only to endeavour to promote the great work of systematic beneficence according to the Scriptural principle, *viz.* that of *giving stately* and 'according as the Lord has prospered' each person.

"We do not propose to raise up *another great publishing society*, nor to *make large drafts upon the charities of Christians*, etc. . . . We propose to *operate* through the press and such other feasible means as may be approved; and thus to enlist pastors, churches, Christian institutions, and people, as far as possible, in this cause. The only funds needed will be to enable us to scatter approved publications on the subject, and to maintain the proper correspondence of the society. By confining our labour to this one point, we hope to do something to elevate the tone of Christian principle and action throughout the whole country without regard to geographical or ecclesiastical differences. . . . Our aim, we trust, is single and worthy, *viz.* the glory of our common Lord and Saviour. . . . The board of managers will be located in Philadelphia, but measures will be taken to secure the co-operation of friends of the enterprise in every part of our country. . . . We would suggest the propriety of presenting the subject and keeping it before the people from the pulpit, and by the circulation of any approved publications which explain and urge this principle . . . or let such other measures be taken to secure the desired result as may be most feasible in your own locality."

on Giving, published, I believe, by this organisation, but I have no particulars as to results of the Society's operations.

In 1884, as already stated,¹ was founded in 1 p. 416. Canada the Society of the Treasury of God. Its Secretaries, the Rev. E. P. Crawford and Commander Pocock, R.N., having obtained the sanction of the Bishop of Ontario, their Diocesan, addressed a circular to all the bishops of the Canadian and American churches, thirty-three of whom became patrons. Furthermore, circulars were sent to all the clergy of Canada, and to most of the American clergy. In June, 1885, the papers of the society were sent to all the Diocesan Synods and Conventions that were to meet during the summer, requesting advice and criticism, and in the following November was commenced a paper called *The Systematic Giver*, in No. 6 of which is set forth the constitution of the society, condensed thus :

Patrons. Thirty-six bishops. *Presidents.* Those bishops who give their adhesion to the society. *Vice-presidents.* Two laymen from each diocese, to be appointed by the bishops. A Provisional Central Council of seven names. Provincial Societies. Then follow names of diocesan secretaries, and correspondents, associate parishes, and guilds ; after which are set forth the objects, methods, etc., of the society.*

* *Objects.*—The principle of the English Reformation was a return to Bible doctrine and primitive practice. The object of this society is to reform, on the same lines, the financial system of the Church ; to advocate the duty and privilege of all Christians to give unto God systematically, and in proportion to their means, and to promote the study of the examples of those who, in less favoured times, paid tithes, and offerings, to God.

The society does not propose to distribute the offerings *for* its

In 1884 Commander Pocock, R.N., was admitted to the Diaconate, and appointed Clerical Organising Secretary of the Toronto Branch ; and at the end of three years, though the number of those who had joined the society in Canada was only eighty-nine, yet certain facts of great importance were brought into prominence by this movement which are stated to have been :

“ 1. The causes of the meanness of our Church [*i.e.* in Canada] are the low state of personal religion, and that the clergy in England, and elsewhere, have not taught the people.

“ 2. Wherever the clergy have taught systematically the duty and great blessedness of giving to God as a means of grace, the people have responded, and offerings have

members, but prefers that each member of the society shall for himself, or herself, as before God, make such distribution to church or charitable objects as may seem to each individual member to be most desirable.

Method.—The supply of literature to the clergy, for the instruction of their people, and for distribution by the members of the society. The issue of an occasional paper which may, on the question of finance and kindred subjects, serve as a means of communication between the various branches of the Anglican Church throughout the world.

Members.—Churchmen who appropriate some fixed proportion of their income to church and charitable purposes ; who undertake to promote the objects of the society : (1) By using one of the collects of the society once a week. (2) By advocating systematic and proportionate giving . . . and who pay 50 cents (2s. 1d.) annually to the funds of the Central Society.

Children may become members by paying annually 10 cents. (5d.).

Associate parishes may be formed by the rector and four members of the society. . . . Bye-laws can be added to suit each diocese or parish.

Then follow suggested duties of diocesan secretaries, namely, to make the society known to dioceses, rural deaneries, and clergymen ; to attend meetings and circulate the society's literature.

increased tenfold ; in one poor parish a box is placed in the church, and the contents presented according to the rubric, and it was found that the tithes amounted to more than the offerings.

"3. It is the poor and not the rich who pay tithes, and the poor parishes are the easiest to influence."¹

¹ Systematic Giver, January, 1888, p. 4.

We have to notice next, in point of time, "The Proportionate Giving Union," founded in England by the Rev. E. A. Watkins, Vicar of Ubbeston in Suffolk, in 1887. The founder had been a proportionate giver for fifteen years, and had written and circulated 8,000 copies of a tract entitled *The Gift Bag*, but thought his efforts might be profitably extended if he could secure co-operation. He consulted his friends about forming a league or union, wrote to upwards of thirty newspapers and magazines, and printed a card of membership and a booklet entitled *The Proportionate Giving Union. What is it?**

* The Proportionate Giving Union is an association of persons whose appropriation of money for benevolent purposes is a matter of *system*, and not of haphazard or impulse.

The Union is founded on the simplest and broadest basis. . . . There are only three conditions of membership : (1) To set apart a fixed proportion of income for religious and benevolent objects. (2) To make efforts to induce other persons to adopt the same plan. (3) To contribute annually some amount, however small, towards the expenses of the Union. The particular amount to be set apart is left entirely to each member's discretion, as also the absolute disposal of the sums dedicated. The committee do not presume to exercise the slightest control over either of these points, nor do they wish to be informed of the decision which any individual may arrive at. As to the proportion, *one-tenth* is suggested . . . but . . . every member is at perfect liberty to act as he thinks proper. It is recommended that the sums should be *set aside* weekly, or at other convenient times, thus forming a fund ready for use as occasions arise.

No rule is laid down as to the *efforts* to be made, either with respect to their frequency or exact character ; but the following are

The first member was enrolled on September 28, 1887, and by April following appeared the first number of a small quarterly paper, entitled *Storing and Obtaining*, which has continued to this day, but lately under a changed name, namely, *The Lord's Portion*. During the first seven years of the society, the number of members enrolled was 371, the amount of subscriptions received, £270 2s. 7d., and the number of publications distributed, 128,743. At the end of the next seven years, the total of members who from the commencement had joined was about five hundred. Unlike some of the societies previously mentioned, the Proportionate Giving Union prints a list, for the private use of its members, of those who have joined.

In 1890 a branch of the Union (though practically a separate organisation) was formed for Australia by the Rev. H. B. Macartney, then Incumbent of Caulfield, Melbourne, which by January, 1893, had enrolled about fifty members. This example, moreover, had been followed by the Methodists of

suggested : Conversation, Correspondence, Distribution of Pamphlets, Writing Articles for the Press, Public Addresses and Sermons.

No fixed sum is required from members as annual subscriptions. It is hoped that the abundance of some may make up for a lack in others.

The Union aims at accomplishing the following objects : (1) The uniting together of those who are in the habit of giving away a previously settled proportionate part of their income. (2) The inducing of such persons to become workers in the cause of systematic beneficence. (3) The extensive adoption of a system which causes the act of giving to become a source of real pleasure. (4) The increase of the funds of all religious and benevolent societies and institutions.

Persons who are willing to become members of the Union are requested to apply to the Hon. Secretary, Rev. E. A. Watkins, Ubbeston Vicarage, Yoxford.

Victoria and Tasmania, for whom a branch has been formed; and three of their papers on the subject of proportionate giving have been sent to me by Mr. Macartney.

Mr. Watkins, the founder of the Proportionate Giving Union, still continues the Honorary Secretary; but after doing "yeoman" service for fourteen years as editor of the quarterly paper *Storing and Obtaining* he has retired in favour of the Rev. T. S. Dickson, under whose editorship the form of the paper has been enlarged, and the name altered, as aforesaid, to *The Lord's Portion*.

Mr. Dickson took an active part in tithe-paying propaganda when at Dundee, in connection with a series of pamphlets called *The Christian Giver*, and with a society of similar name, both of which ceased before 1890.

Another Christian Giving Union, however, was formed in July, 1889, at a synod of the Presbyterian Church of England, concerning which I received a pamphlet from the Rev. J. S. Rae, the convener of the synod.*

* It says the only conditions of membership are these :

1. To set apart a definite proportion of income for religious and charitable purposes.
2. To try to induce others to do the same.

No one is asked to pledge himself to any *particular amount*, it being left to his own conscience to determine, as in the presence of God alone, whether he will give one-tenth, one-twentieth, or any other proportion, greater or less, of his income. This amount ought to be prayerfully set apart as the Lord's portion for religious and charitable objects. We plead for *order* and *method* in this matter.

Five benefits are then mentioned as likely to flow from systematic and proportionate giving, and the pamphlet concludes by saying that cards of membership of "The Christian Giving Union" will be sent

I have heard also, at least by name, of some few other associations. One of them was called "The Congregational League of Proportionate Givers," and was under the management of the Rev. B. Talbot, of Columbus, Ohio. Another had for its title "The Christian Stewards' League," of Chicago, those seeking to form local auxiliaries thereto being informed that it was to be, as far as possible, "a business man's" movement. To these Mr. Watkins, writing editorially, has added¹ a "Presbyterian Union of Proportionate Givers."

¹ Storing and Obtaining, July, 1894, p. 5.

Putting together, then, the facts contained in this and the previous chapters, is it Utopian to regard the readiness of people to join such societies as an indication that earnest Christians of the present day are beginning to recognise that God's plans respecting the giving of money, as in all else, are better than man's, and that the subject of Christian almsgiving, as deteriorated to its present level, needs radical reformation on lines indicated by the Word of God?

to Presbyterian ministers on application to the Rev. J. S. Rae, and quotes the synod's recommendation, "That ministers call the special attention of their congregations, at least once a year, to the duty and privilege of Christian giving."

CHAPTER XXXVII

THE NEED OF TITHE REFORMATION

Declensions and revivals in tithe-paying, 443.—England saturated with sacrilege, 444.—Its Parliamentary origin unjustifiable, 444.—Parliament zealous in view of plunder, 446.—Its indifference to abuse of tithes by its own members, 446.—Parliamentary commission of national sin, 446.—God's object-lesson to English people, 447.—Six hundred families punished, 447.—Grove's revelations as to extent of English sacrilege, 447.—The moral status of lay tithe-holders, 448.—"Once the Church's, always the Church's," 448.—Not to give, is sin, 449.—Palestine and England in relation to denunciation of Malachi, 450.—Teaching of Scripture on covetousness, 451.—Mammonism the deadly sin of English Christianity, 452.—Malachi's words to the priests, 452.—Their bearing on English clergy, 453.—Laws compelling clergy to collect tithes, 454.—Lack of clerical teaching on proportionate giving, 454.—Witness of Rooke, 455.—An individual's testimony concerning two hundred and fifty preachers, 455.—Need of reform, 456.

THE history of the Church of God has often presented to the student a succession of declensions and revivals ; principles and practices highly esteemed in one age being allowed to subside or fall away in another, as, for instance, the importance attached to liberal giving, and a right discharge of money stewardship towards God. At the time of the building of the Tabernacle, for instance, the Israelites brought more substance than was needed, so that they had to be restrained from bringing ; whereas, in later years, we read of such

widespread sacrilege in Palestine that the Prophet Malachi openly charged his contemporaries with being "robbers of God." ¹

¹ Mal. iii. 8, 9.

It need not surprise us, therefore, however much we may deplore it, if history is repeating itself in our own time and country, where some men live on property filched by their ancestors from the Treasury of God, others withhold for their own purse God's portion committed to them as trustees, and most men practically claim a right to do as they please in this matter of paying and giving to God.

If this language seems to be exaggerated, let us honestly consider before God whether England is not now saturated with sacrilege, and whether our abounding covetousness and avarice (by which is meant the inordinate desire of acquiring and hoarding wealth) do not loudly call for reformation in regard to the God-given principle of tithing.

To upright and pious Englishmen who look upon sacrilege as a sin against God, and upon theft as a wrong to man, the facts disclosed in previous chapters of this book cannot be otherwise than painful; for, as regards prædial tithes, there is no hiding the fact that the Treasury of God has been defrauded, in England, by our kings, our peers, and some thousands of our people.

It is of little avail to say that the power of giving away the property of the Church was put into the hands of Henry VIII. by Acts of Parliament. Parliament cannot make wrong, right; nor can it, as Gasquet says,² without sacrilege and robbery, appropriate the wealth which pious benefactors have

² Vol. i. p. 322.

bestowed on religion and the poor : for, as Joyce very well points out, it is a maxim of jurisprudence that " a statute directly against the law of God is void." ¹

¹ Joyce, p. 134.

Besides, let those who pretend so much as to the omnipotence of Parliament be judged out of their own mouths. They will tell us, presumably, that the property committed to the monasteries for pious uses was being abused, and that it was therefore the duty of Parliament to take it away and employ it to better purposes.

That abuses existed at the time of the Reformation, needing radical treatment, no one doubts. It may further be admitted that much of the wealth given to the monks and friars was the outcome of superstitious ideas regarding purgatory ; that in many cases it was not well spent in God's service ; and that its accumulation in their hands was fostering a condition that was economically hurtful and hindering to the nation.

Let this, and more, if necessary, be granted. But if Parliament were the chief guardian of property devoted to God, whilst it was administered by the monks, why did not Parliament continue its guardianship, and see whether the property was being properly applied when it had passed to the hands of the king, his nobles and Commons ? We hear of commissions of inquiry being sent to look into the lives of the monks and nuns ; but what was Parliament about when the king was playing at dice for church bells, and giving the property of a religious house for a dish of puddings ? ²

² See p. 299

Or consider, again, the families of the nobles to whom so many tithes were granted ; their base-born sons and daughters ; their dissolute lives, and other abominations that we read of in Spelman ; and let us know why Parliament was so shocked at the alleged immorality of the religious occupants of the monasteries, and yet so indifferent when the money of the sanctuary, transferred to lay hands, was being not only used for private and secular purposes, but for the support of all kinds of profligacy ? If the facts adduced by Spelman are true, they suggest unmistakably that much of the zeal among Parliamentarians for reform was, at bottom, the lust of sharing in the spoil.

It was then, and is, a most fallacious method of attempting to mend matters to urge that the stealing of Church lands and tithes was done by Parliament ; for, as Ephraim Udall puts it :

“ The laws of the State are not therefore just because enacted by the State, but when they agree with the common rules of justice that God hath given to every son of man. The truth is, many proud and foolish men do idolise a national assembly, as if it had not a superior rule to which it ought to frame all its actions and decrees ; but, like a kind of omnipotent creature, . . . were a Lord God upon earth . . .

“ It will not, therefore, I say, take from sacrilege the nature of sin, that it is committed by a national assembly, giving their sanction thereunto ; but it will increase the evil, and make it a national sin, involving the Commonwealth therein . . . and lap up the gentry, the citizens, the knights, the burgesses, the whole commons of England, yea the whole nation in sin. For so saith God, ‘ Ye are cursed with a curse, for ye have robbed Me even this whole nation ;

and ye say wherein' ? for they would not believe it more than many of our people at this present . . ." ¹

¹ Spelman's
Sacrilege, 4th ed.
p. lxxx.

In face of this, is it mere superstition to fear that God may have been setting before the English people, for the past three hundred years, an object lesson in what befell the original robbers of Church estates, and in what has happened to nearly all their posterity ? Reference has been made to what Spelman wrote, as an eye-witness ; and his modern editors, after elaborate investigations, have pointed out that of two hundred and sixty gentlemen who reaped the largest profits from their iniquity, scarcely sixty left an heir to their name and estate ² ; further, that out of six hundred and thirty grantees these editors could find only fourteen owners, who, in 1846, had possessed an abbey site in an uninterrupted male line from the time of Henry VIII., or, in other words, that the crime of sacrilege had seemingly been punished on, say, six hundred out of six hundred and thirty families.

² Spelman, 4th
ed. p. cxvi.

After these editions of Spelman comes the work of Grove, which shows with a particularity and a definiteness unknown before in the matter of alienated tithes, to what an enormous extent sacrilege has spread throughout our land, one parish in about every three having a skeleton in its cupboard. ³

³ See pp. 312,
314.

It brings us then very much nearer to our own times and pockets, if inquiry be made as to the moral right by which laymen of to-day hold in their possession, and live upon, endowments which, years ago, were solemnly devoted to God, for the Church, the clergy, and the poor.

Those of us who hold such property (as, for one, and in a small way, I do) may well ask, What is the moral *status* of such persons before God? for we are speaking, be it remembered, in the presence of the great Proprietor to whom all must one day give account: and I ask myself, Do stolen goods cease to be such because those amongst whom they are distributed have managed to escape the police?

One of my friends—a cleric, too—has suggested to me that the great lapse of time between the period of the Reformation and the present considerably alters the case. But, if so, what is the number of hours, days, or years required to transmute a theft into an honest action?

In English law there are modern “Statutes of Limitations” under which, if a man has been in possession, without dispute, of land for a certain term of years, he is said to have a good possessory title, and cannot be evicted.

But we know of nothing to correspond with this in relation to property stolen from God. On the contrary, there is a well-known maxim, “Once the Church’s, always the Church’s”; or, as Warren remarks: ¹

¹ Spelman, 4th ed. p. 353.

“The lapse of time is nothing. Even in human matters we have a maxim that *nullum tempus occurrit regi*, ‘The king is not bound to assert his right within the time to which his subjects are limited.’ Shall we then deny to the heavenly King what we allow to the earthly one? A claim upon a thing lasts, unless it be duly extinguished, as long as that lasts wherein the claim lies. A man’s claim on his estate exists with his life, unless he divests himself of it;

but the Crown never dies, and this is what gives its force to the above quoted maxim.

“So the Church, even as a legal corporation which never dies, or rather, to speak strictly, as a multitude of corporations, has her claim on her estates as fresh now as when every mitred abbot in the kingdom was in the plenitude of his power.”

The foregoing seems to be connected more especially with tithes from land ; but what shall be said of the cessation of tithes personal, that is from trade or other sources of income ? If payment of these was deemed for a thousand years before the Reformation to be just and right, and honouring to God, has it been proved that for the last three centuries the exact opposite is the case ?

This suggests forms of sacrilege other than the unjust retention of the benefactions of the dead, and that there are not a few who rob God by appropriating to their own use what should be paid to Him, and His service. Paying and giving to God never have been, nor are now, open questions left to man's fancy and whim, as to which he may do as he pleases. Dr. Arthur's argument puts the matter negatively, but very rightly, thus :

- “1. That not to give away any part of our income is unlawful.
- “2. That to leave what we shall give to be determined by impulse and chance, without any principle to guide us, is unlawful.
- “3. That to fix a principle for our guidance, by our own disposition, or by prevalent usage, without seeking light from the Word of God, is unlawful.

- "4. That when we search the Scriptures for a principle, the very lowest proportion of our income for which we can find any show of justification is a tenth of the whole.
- "5. That therefore it is our duty to give away statedly, for the service and honour of our God, at the very least, one-tenth of all which He commits to our stewardship."¹

¹ Rooker's *God's Tenth*, p. 2.

It was giving less than the whole tithe (which to the Jew meant nearly five shillings in the pound)* that was denounced as "robbery" of God. What, therefore, can God think of the great mass of English people of whom evidence is not forthcoming to show that they repay so much out of every pound they receive, as five pence?

Again, we cannot escape the conclusion that the abounding covetousness and avarice of our day must be displeasing to the Almighty; for if the robbery by Israel, after their captivity, caused the nation to be accursed, is there not cause to fear that God may have justly punished, and that He will punish, the niggardliness and fraud of those who in England have more ample means than the Jews had at their disposal, and that, too, in the face of more extended opportunities for laying out money committed to them, for the glory of God and the general benefit of mankind?

Men in general look very leniently upon avarice, covetousness, greed, and the accumulating of money, even if it be done by withholding more than is meet from the Treasury of God; and in all religious organisations are to be found overladen, rich,

* 4s. 8d., according to Dr. Pusey (see p. 66).

niggardly people whose covetousness is allowed, indulged, and not reproved as inconsistent with a true religious profession.

But let us ask again, How does God look upon covetousness? Mr. Ross observes ¹:

¹ The Lord's Portion, p. 6.

"Few sins are so distinctly and solemnly denounced in the Scriptures as covetousness. In the Old Testament it falls under the special malediction, 'The covetous man whom the Lord abhorreth.'² In the New Testament, covet-² Ps. x. 3.
ousness is classed among flagrant sins against man and God—parent sins—a root of all evil, fountains of all crime.

"Covetousness is named by St. Paul among the proofs of the extreme wickedness of the Gentiles:³ it is associated³ Rom. i. 28-32.
with the worst sins against which Christians can be warned.⁴ It is stigmatised as idolatry; an evil of such⁴ 1 Cor. vi. 9, 10.
magnitude that it was not even to be named among saints;⁵ and if a man called a brother were covetous, he⁵ Eph. v. 1, 3;
was not to be kept company with, even to sharing with^{Col. iii. 5.}
him a meal.⁶

⁶ 1 Cor. v. 10, 11.

"The thorny-ground hearer, who by the deceitfulness of riches became unfruitful, is a caution against covetousness. The rich young seeker who loved his money more than his soul, shows the self-deluding power of covetousness. Among the things that defile a man is covetousness.⁷ The⁷ Rom. i. 29-32.
covetous, Paul tells the Corinthians,⁸ are to be excluded⁸ 1 Cor. vi. 10.
from the Kingdom of Heaven."

"Strange," says Platt,⁹ "that covetousness, the⁹ Christian Law
one only respectable sin in virtuous communities, of Giving, p. 23.
should be classed with such abominable associates in God's Word. Depend upon it, *God means something by it!*"

If, moreover, any think that the covetousness of the first century was something different in its effects from that of the twentieth century, what

shall be said to the testimony of Mr. Hugh Price Hughes, late President of the Wesleyan Conference, who from the preface to a pamphlet on *Conscience and System in the Stewardship of Money*, is quoted thus :

“He believes the love of money is the deadly sin of English Christianity, the easily besetting sin of religious people in this country, and probably a root of evil in every land. As a mission preacher for twenty years, he solemnly declares that it is impossible to find language strong enough to describe the havoc which the love of money has wrought in Christian families ; and that countless facts compel him to confess that inside his own Church, and no doubt all Churches, this love of money is a more disastrous curse than even the love of drink : that while drunkenness has slain its thousands, mammonism has slain its ten thousands,—accounted for by the fact that Church members are more or less on their guard against intemperance, while they are not on the alert against the more insidious but equally deadly curse of mammonism.”¹

¹ Storing and Obtaining, January, 1900, p. 3.

Let the reader judge, then, whether or not the comparison is fanciful, or unjust, or uncharitable ; or whether we may not rather fear that our condition in England to-day, in the sight of God, is only too much like that of Palestine in post-exilic times : and if so, shall we not do well to discover if possible the causes, or at least some of them, with a view to reformation ?

We notice that the Hebrew prophet had something to say, not only to the laity, but also to the priesthood : “And now, O ye priests, this commandment is for you.” And again : “Ye are

departed out of the way: ye have caused many to stumble at the law: ye have corrupted the covenant of Levi, saith the Lord of Hosts."¹

¹ Mal. ii. 1-8.

On this the Rev. Campbell Morgan observes: "All this teaches us that at the back of the declension of the people is the declension and corruption of the priest; that the people failed to have a right conception of God, because the priest ceased to give them the true conception."²

² Campbell Morgan, pp. 21, 22.

Are we, then, to suspect it as possible that the English clergy, and other teachers of religion, may be in some degree to blame for the prevailing sacrilege and robbery of God in our land? It is not difficult to find witnesses to eulogise the devotion and liberality of these clergy. Numerous instances of splendid clerical munificence have been related already. More could be given, and it is matter for thanksgiving that such testimony can be so easily and so abundantly adduced.

On the other hand, we may suppose the prophet of the old dispensation, in addressing the priests, did not forget that the tithe reformation under Hezekiah was set on foot not by the priests, but by the king, who found it necessary to exhort the priests and Levites not to be negligent.³ Also, in a later tithe-reformation, it was not the priests who evicted the sacrilegious Tobiah from the tithing-house, but the reforming layman Nehemiah.⁴

³ 2 Chron. xxix. 11.

⁴ Neh. xiii. 8.

Even so in England, so far back as the days of Edward the Confessor, we have seen parishioners detaining their tithes, and the priests, having a sufficiency for necessities, acquiescing;⁵ which

⁵ See p. 266.

state of things in the thirteenth century called forth in the Constitution of Walter de Grey, not only a threat of excommunication to detainers of tithes, but added that the parson, if he did not prosecute, was to be suspended.¹ It is quite clear, also, that at the time of the Reformation several of the bishops, and no doubt many of the clergy, were participators in misappropriating the property of the Church.

¹ See p. 274.

But in whatever degree any forms of corruption, however slight, among the clergy in olden days may have helped, there is now a charge laid at the door of the clergy which ought to be considered as having possibly contributed to the prevailing sin of sacrilege, and the low standard of English giving in the present day, namely, the lack of teaching the mind and will of God as to tithe-paying and systematic and proportionate giving.

We have already seen that the Canadian Society of the Treasury of God, among the facts brought into prominence by its efforts, places first, that "the causes of the meanness of our Church, and the low state of personal religion [in Canada] is, that the clergy in England and elsewhere have not taught the people."²

² See p. 438.

So also we have a statement in *The Quarterly Paper of the Proportionate Giving Union*, which says, "The pulpit is also largely responsible for the low state of beneficence in the Church by failing to faithfully preach the truth on this subject."³

³ Storing and Obtaining, January, 1896, p. 6.

Mr. J. G. Hubbard, in his paper on *Church Finance*, read before the Church Congress at

Oxford, when advocating tithe-paying, openly called on our bishops and clergy to do their duty in pressing on the people the duty of systematic giving.¹

¹ Report of Church Congress, 1872, p. 93.

Again, Mr. Rooke, in a paper on *Systematic Almsgiving* written for the Rochester Diocesan Conference,² spoke to the same effect, and corroborated his remarks by a statement made in *The Report of the Free and Open Church Association of Chester and Liverpool*:³

² Page 5.

³ March, 1890.

“The great Christian duty of almsgiving—a duty which is equally imposed upon all, young and old, rich and poor—is insufficiently taught. . . . The duty of vigorously denouncing in sermons the sin of covetousness, and the frequent teaching of the law of tithing, is much neglected in the present day by the clergy; and until this duty is taught and practised, the Church will ever suffer from impecuniosity and starvation.”

Once more, by way of testimony from an individual, and as showing that such remarks are not needless, the Rev. Hugh Pearson, speaking at a clerical meeting in 1869 on Systematic Beneficence, said:

“I do not think the religious teachers of any denomination bestir themselves as they ought to do in this matter, although the contributions of Wesleyan Methodists, in particular, ought to make us blush for very shame. Some years ago, when my Church principles were of the lowest, I was guilty of what our Scotch friends term ‘promiscuous hearing.’

“I have had the privilege or misfortune (which you please) of sitting at the feet of some 250 different preachers within the last sixteen years. They embrace

English Churchmen (High, Broad, and Low), Roman Catholics, Independents, Baptists, Scotch Presbyterians of every shade; Irvingites, and Methodists of all kinds. In no one single instance has the tithe ever been directly alluded to, and rarely indeed have I met with any allusion to tithes in a published sermon." ¹

¹ Systematic
Beneficence,
p. 11.

If, then, the foregoing facts and considerations are to any reasonable extent true, are we not right in thinking that a reformation is needed—a radical reformation—in honouring the Lord with our substance? as also a revived practice of those divine principles of tithing which men have forsaken, only to find that God's methods are better than ours, and that "the foolishness of God is wiser than men?" ²

² 1 Cor. i, 25.

CHAPTER XXXVIII

THE RESUMPTION OF TITHE-PAYING

Some think a tenth too little, 457.—Sir Matthew Hale, Baxter, and Wesley, 457.—Charles Spurgeon, and Alfred Peache, 458.—Should the poor give a tenth? 460.—Similar claims of the Sabbath, and the teaching of Paul, 460.—What of persons in debt? 461.—Why a tenth, 462.—What is God's will? 462.—Tithing as practised in Bible times, and in pre-Reformation centuries, 463.—Sufficiently indicative of the will of God, 463.—Re-promulgation of tithing laws not necessary, 464.

WE have now reached a point from whence we may profitably inquire whether the practice of tithing ought not to be resumed; by which is meant that every one who has an income should devote to God and set apart not less than a tenth thereof for religious and charitable purposes.

Thank God, we have some large-hearted almoners who deem a tenth too little, and who manifest a spirit like that exemplified by Sir Matthew Hale, when he wrote:¹

¹ Works, vol. ii.
p. 130 *a*.

"I esteemed no more given me than was in a reasonable manner proportionable to my necessities . . . all the rest I looked upon as none of mine, but my Master's. I thought it no more mine, than the lord's bailiff, or the merchant's cash-keeper, thinks his master's rents or money his."²

² Works, vol. ii.
p. 291.

Baxter's words are to the same effect: "My rule has been to study to need as little as possible for myself; to lay out nothing on need-nots . . . and then to do all the good I could with the rest."³

³ Speer, p. 182.

Again, we have Wesley's sermon on *The Use of Money* :¹

1 No. 50.

"Gain all you can. Save all you can. Give all you can. You are a steward; therefore provide modestly for your own wants, and give the surplus. Do not stint yourself to this or that proportion. Render unto God, not a tenth, not a third, not a half; but all that is God's, so that you may give a good account of your stewardship.*

When Wesley's yearly income advanced to £120, he continued to live on £28, and gave £92 to the Lord. At his death he possessed only his clothes, books, and carriage, but was believed to have given away £30,000. So, again, Dr. Watts is said to have given a fifth, and Robert Boyle one half, of their incomes.²

2 Tweedie, p. 178.

3 Ross, *The Lord's Portion*, p. 83.

I met one day with a statement³ that Mr. Spurgeon, when a lad, adopted the principle of paying a tenth to God, but that, on winning a money prize for a religious essay, he felt he could not give less than one-fifth of it; and thereafter observed that proportion. Wishing to be accurate, I ventured to write to the late Mrs. Spurgeon to know if this published conjecture were true, to which I received reply :

"WESTWOOD, UPPER NORWOOD, S.E.

"November 26th, 1901.

"DEAR SIR,

"The references in enclosed paper are not only true, but are surpassed by fact. Mr. Spurgeon gave his *all* to

* These words, be it remembered, were from a man who, when the taxing officials suspected he had not disclosed sufficient account of his possessions in silver, sent an excise order for his return of plate; to which Wesley replied, "Sir, I have two silver spoons at London, and two at Bristol, and I shall not buy any more while so many want bread."

God and His service, and never seemed to consider that the money he earned belonged to himself, but to his Master. You will see full particulars of this matter in his *Autobiography*. My very feeble health compels this brief reply.

“Sincerely yours,
“S. SPURGEON.”

On referring to Mr. Spurgeon's *Autobiography*, I find the following preface to “Reminiscences as a Village Pastor”:¹

¹ Vol. i. p. 253.

“My witness is, and I speak it for the honour of God, that He is a good provider. I have been cast upon the Providence of God ever since I left my father's house, and in all cases He has been my Shepherd, and I have known no lack. My first income as a Christian minister was small enough in all conscience, never exceeding forty-five pounds a year; yet I was as rich then as I am now, for I had enough; and I had no more cares, nay, not half as many then as I have now.”

If another modern instance be asked for it shall be that of the Rev. Alfred Peache, already alluded to.² He was several times my guest, and on one occasion I ventured to ask him whether in his distribution of money he had observed any rules as to proportion, whereupon, with his usual Christian simplicity, he replied: “No—I tried to live upon little, and gave away the rest.”

² See p. 362.

Now, to urge upon persons such as these the giving of “not less than a tenth” seems superfluous; and if illustrations like these were of every-day occurrence, less perhaps about tithe-paying might require to be said; but we need to

remember, not so much the exceptions, as the multitudes who give away less than a hundredth part of their incomes; whilst millions of professing Christians have practically no standard of giving at all.

Here we shall be sure to be asked whether "not less than a tenth" of one's money is to apply to the incomes of the poor. But such inquirers do not ask similarly with respect to a poor man's giving up, for religious purposes, a seventh of his time.

"If giving," says Dr. Rhodes, "is a grace, a form of worship, who is exempt? Neither the Church nor any one has a right to hinder or release even the poorest child of God from the privilege of giving, though it be but a mite";¹ and Dr. Howard Crosby adds: "The poor man should no more omit giving, on account of his poverty, than the illiterate man should give up his praying because of his bad grammar."²

We know in connection with the Sunday, for instance, that certain work must be done, and that the commandment is not broken thereby: and, similarly, there may be accidental exceptions to the application of a great rule like tithe-paying, but the obligation of the broad general principle remains. Besides, as a matter of experience, it is found that the poor are more forward to give than the rich. It is noteworthy that The Canadian Society of the Treasury of God, when putting forth facts brought into prominence by its operations, as we have seen, stated that it is the poor and not the rich who pay tithes; and the poor parishes are the easiest to

¹ Scriptural Giving, p. 13.

² p. 14.

influence.¹ We have therefore no need, and much less right, to say otherwise than St. Paul said, who made no exception as regards the poor (any more than did the tithe law of Moses), but laid down the New Testament canon, "Let *every one* of you lay by him in store."

¹ See p. 439, and Systematic Giver, January, 1888, p. 4.

Another question likely to be asked is, Is this tithe to be paid if we are in debt? To which it may be replied, In debt to whom? We have been all along considering God's claim to the tithe as a debt. The great Augustine of Hippo we have quoted thus:² "For tithes are required as a debt: and he that will not give them, invadeth another man's goods." The learned Spelman uses the same expression; and another writer on tithe-paying, Dr. Moir, in correspondence with me, says: "Plead with men to PAY God His DUE." Or, if something more colloquial may be instanced, we have it from an American authoress, "Pansy," in her admirable story illustrative of tithe-paying principles:

² See vol. i. p. 186.

"But I don't see how you *can* do it," persisted Mrs. Evans. "Rich people can, of course, and people who are comfortably off; but if one cannot live on his income and keep out of debt, how has he a right to give part of it away?"

"Perhaps he hasn't—the part that belongs to him. But you and I are talking about the part that belongs to the Lord. I take it that I have no more right to use His money for my own needs than I would have to use yours, should you give me some in trust."³

³ The Pocket Measure, p. 137.

But when is the giving to begin? To this it might be replied, When should we begin to pray? Every mother, who is worthy the name, sees betimes

that her children shall be taught, as soon as they can speak, to worship God, and to ask Him for numerous blessings. Yet how few mothers seem to remember that He whose name they love their children's lips to lisp, emphatically taught for all men without exception, and throughout all time, that "It is more blessed"—a happier thing by far—"to give than to receive!"

We are speaking, then, of a law binding upon every man, woman, and child everywhere from early youth; for, until you can find a man who receives nothing from God, no one may release his fellow or himself from paying God His due.

But some, perhaps, who are more or less prepared to accept this general statement will ask why the proportion given of their income should, under the Christian dispensation, be "not less than a tenth."

Many reasons, based on the needs of the Church and the world, might be offered, and all of them true in their measure and degree; but the correct position for an inquirer, if he be sincere, is that he should first ask, What is concerning myself the will of God? Christ's meat was to do the will of God; and we also have, in the fourth clause of the Lord's Prayer, four words which constitute the very essence of all true religion, suited alike to all men, in all ages, and of all climes—namely, "Thy will be done."

He whose teaching about tithe-paying does not rise to this, teaches from too low a platform. But let not the inquirer lightly ask what is God's will in this matter unless he has made up his mind that

when that will is made known, he will endeavour to follow it. This is a case in which our Lord's teaching is pre-eminently true. "If any man wishes to do His will, he shall know about this teaching, whether it be of God or whether I speak of myself."¹

¹ John vii. 17.

To pray "Thy will be done," and at the same time to take no pains to ascertain what that will is, is a mockery. To know that will, and then neglect or refuse to do it, is rebellion and sin; and if we consider God's dealings with man in primeval and patriarchal ages, in the Jewish dispensation, in the days and teaching of Christ, or, once more, in the after dispensation of the Spirit, as witnessed by Christian teachers and Church Councils, can there be any doubt as to the indication all along the ages of God's will, that man should return to Him at least a tenth of his income?

For, be it remembered, as Mr. Campbell says:

"God is One; from which it follows that the principles and purposes of God's government never vary. Dispensations and methods change: the will of God never changes, never varies, never progresses, in that sense. What does progress mean? Failure! What does advancement mean? Past limitations! You cannot progress unless there has been failure somewhere. If I can be better in five minutes than I am at present, I am wrong now. Progress is a confession of failure. God never makes progress, never advances. Consequently He is not always doing as we are—legislating for man—and framing new laws because the old ones have failed."²

² G. C. Campbell, *Studies in Malachi*, p. 7.

Having directed man, as we assume, from the beginning to render a tenth, Jehovah embodied this

practice, with additions, in His written law, which needed no further promulgation, but which Christ fulfilled and confirmed, and needed to say no more about ; but left the expression of His will to His people, as Christians, with higher privileges and heavier claims, to develop amidst their new surroundings, and according to their circumstances.

All our inquiry, then, seems to show that for man to set aside for religious and charitable purposes not less than a tenth of his income is fully in keeping with the mind and will of God ; for, as Rigby says, “ I tell you, my reader, it is only the beggar, or the spiritual anarchist, who says, ‘ Give what you please.’ ” ¹

¹ Tithe Teru-
moth, p. 27.

CHAPTER XXXIX

A TENTH AT LEAST: SOME REASONS WHY

“Not less than a tenth” reasonable.—I. For God’s glory, as Owner, Landlord, and King, 465.—II. For the advancement of God’s Kingdom, 467.—III. For the giver’s temporal good, 469.—Testimonies of Bishop Wilson, Thomas Kane, H. M. Sutton, and others, 469.—Author’s experience, and how accounted for, 473.—IV. For the giver’s spiritual good, 474.—Conducive to right money relations with God, 474.—To development of spiritual life, 475.—Helpful to spirituality in business, 475.—Opinions of George Müller, and Canon Christopher, 476.—Tithing, a check to covetousness, 476.—Christian liberality, a grace, 477.—“It is more blessed to give than to receive”: loftiness of this standard, 478.—The reason why, 478.—Paying tithe is honouring to God, and convenient to man, 479.—It imparts pleasantness and mental satisfaction, 480.—Mr. Gladstone’s three benefits from proportionate giving, 480.—Is helpful to heart religion, 481.—Prayer of Bishop Wilson, when setting money aside for God, 481.

IF asked for reasons, other than those already made manifest, why Christians should devote to God’s service not less than a tenth of their income, we may argue that God wills it :

First, for His own glory. He is the great Owner. Nothing of all our earthly possessions is really our own, not even our bodies. That our riches may make themselves wings and fly away is convincing proof that they do not belong to us, but to Him who gives them to whomsoever He will, and re-demands them when He pleases.

If God be Owner of all things, it follows as a matter of course that He is also the Disposer of

His property. It plainly rests with God, in entrusting His property to man, to make what regulations He pleases for its disposal ; just as the owner of property among men, in engaging a steward over his estates, is never thought to exceed his rights in defining to such a steward the principles on which he is to transact his employer's business. Christians, in fact, are stewards : and a good steward ought so to manage the property entrusted to him as to make the most of it for his employer ; whereas the average Christian nowadays, in too many cases, places the money passing through his hands into his own private banking account, draws upon it for his own wants, wishes, and whims, and then has the audacity to present the balance (if there be one) to his Master, as if *that* were worthy the name of stewardship !

Or to change the figure. God is the great Landlord, who said to His ancient people, "The land shall not be sold for ever, for the land is Mine" ¹ ; to which He added, "All the tithe . . . is the Lord's." ² Now what belongs to God cannot, in this sense, belong to another ; and no man has a right to appropriate it or any part thereof to his own use. We are, in fact, as regards our so-called belongings, only tenants at will : and may be turned out of possession even without notice.

Again, God is our King, and He expects of us homage and worship, a part of which worship should be the presenting of gifts. "Bring an offering * and come into His courts." ³

* I had an illustration of this in Yarkand, when one of the few natives of India sojourning there, hearing that a sahib belonging to the ruling race of India had arrived, came to my lodgings to

¹ Lev. xxv. 23.

² Lev. xxvii. 30.

³ Ps. xcvi. 8.

We justly take pride in being faithful to an earthly master, or employer, on the grounds of loyalty ; and we can make giving an act of loyalty and worship if we remember that we are offering that which is God's own to our King. The kind of giving which makes God a mendicant, dishonours Him before the world, and degrades Him in our own thought. Compare with this thought the thousands of those who attend church and put the smallest coin they can find into the plate, offering God something which costs them nothing, and thereby showing in too many cases that they think their God to be worthy of nothing.

But another reason that may be urged why God wills the giving of not less than a tenth is, that He has seen fit to make public worship, and the advancement of His cause among men, to be dependent upon money. It is not so in the kingdoms of nature around us. The lily blossoms, quite indifferent as to whether there is, or is not, beneath its roots a mine of gold ; and animals increase quite independently of the state of the funds, or the conditions of trade. But there is a very real sense in which it is true that if you stop the flow of money, you arrest the advance of the Kingdom of Heaven.

Thirty years ago, the African traveller, Stanley, challenged English Christians to send missionaries to Uganda. Members and friends of the Church

pay his respects—to "*salaam* me," as they say—and slipped a silver rupee into my hand (as he would have done to a native prince), thereby recognising, presumably, something like fealty due, and showing that his words were not an empty form of speech.

Missionary Society put their hands into their pockets and sent the missionaries ; and to-day, in Uganda, there are thirty thousand or more disciples of Christ. But, to speak after the manner of men, if none had unbuttoned their pockets, those Christians would be savages still.

How awful, therefore, is the responsibility of those who steal the Lord's portion of their incomes by hoarding or spending it upon themselves or their fancies ; the Lord's work thereby being hindered through the unfaithfulness of His stewards, who in their spiritual blindness see not, behind God's modest claims, a love that would have all men to be saved—the love of One who condescends to employ as His fellow-workers those who owe Him everything, and to accept from His creatures, substance, which already is entirely His own.

Moreover, as another reason, it should not be forgotten how immensely the treasury of God would be increased if Christians would pay even a tenth of their incomes, to say nothing of those who gladly give Him more than a tenth. Those who give without system, keep no accounts and part with as little as they please, sometimes fancy themselves fairly liberal, whereas if they would only put on paper the amount of their charity they would be, in many cases, on comparing it with income, thoroughly ashamed of how little they actually part with, and, as a consequence, of how much they rob the Almighty.

Yet another, and most important, reason to be suggested why God wills the giving of not less

than a tenth is, the good of the giver. Let us take temporal good first. Does not the whole history of Israel show that when they observed God's law best, they prospered most? And this was so manifest as regards tithe-paying as to give rise to a rabbinical saying, "Pay tithe and be rich." The experience of the Mormons, in America, seems to be similar, according, that is, to the quotation already given: "Tithing is one of the best-paying investments on earth."¹

¹ See p. 406.

This, moreover, is a matter in which the testimony of trustworthy individuals ought to go for something. Baxter says: "This truth I will speak for the encouragement of the charitable, that what little money I have by me now, I got it almost all, I scarcely know how, at that time when I gave most; and since I have had less opportunity of giving I have had less increase."² And the sum of Bishop Wilson's testimony, from his diary, would be much to the same effect: for when he increased his proportion in giving, he leaves it on record that he found "God will be no man's debtor," and the bishop received back from God more than he gave.

² Our Giving Series. No. 2, p. 5.

Perhaps there are few men living who believe more in temporal prosperity following upon paying the tithe than Mr. Thomas Kane, of Chicago, already referred to.³ He began paying his tithe in 1870, and continued that proportion for more than ten years, in the course of which he noticed a decided change for the better in his business successes. About 1875 he commenced making personal inquiries regarding the comparative temporal

³ See p. 427.

prosperity of others who practised this rule, and the testimony was so uniform that he published a little tract on the subject. A copy of this tract was sent to at least three-fourths of all the evangelical ministers of the United States, and with the tract went a circular, saying: "My belief is that God blesses in temporal as well as spiritual things the man who honours Him by setting apart a stated portion of his income to His service. I have never known an exception—have you?"

To this inquiry thousands of corroborative replies have been received, but not a single authentic exception. After this, Mr. Kane wrote: "Scarcely a day has passed during the last ten [later information says twenty-eight] years that I have not received more or less of such testimony, and during that time I have sent out more than five millions of tracts and pamphlets on this subject."¹

The experience of a well-known Englishman, also, with whom I was personally acquainted, the late Mr. Martin Hope Sutton, of Reading, tells a similar tale, though it was given anonymously,² thus:

"As soon as I was convinced that my *all* belonged to God, and that while employing all to His glory I ought to set apart some of it to His special service, I saw that that *some* should be a definite proportion of the whole, and varying in amount as God year by year prospered me. . . . It has often been observed that they who honour God with their substance, He honours in return by multiplying their possessions; and certainly my own experience is no exception to this rule.

"But one of the most constraining motives with me has

¹ The Pew to the Pulpit, p. 2.

² Storing and Obtaining, October, 1896, p. 4.

been 'growth in grace' and preservation from the evil influences of increasing riches. No one will persevere in the practice of proportionate giving, when increasing prosperity demands very large gifts of money, unless he believes and acknowledges that his property is the Lord's, and that he himself is only a steward. . . . After fifty years' experience I am more than ever satisfied that systematic and proportionate giving is not only the scriptural mode which God has commanded, but that it is the remedy for the present distress."

Other personal testimonies of a wholesale character in sustaining this argument as to the possibility and practicability of setting aside a tenth of one's income, are before me on forty folio pages of extracts cut from *The Christian Endeavour World* out of the Tenth Legion Column. I presume the Editor quotes them from letters of tithe-payers who, when corresponding with him, spontaneously offer their testimonies.

Thus, under June 16, 1898: "My tithe-giving has wonderfully helped my temporal as well as my spiritual prosperity."

The next testimony comes from Pennsylvania: "I have been giving tithes for a year, and have been blessed more than in all my life before."

Again, in the following month, July 28, 1898: "I never made an investment that paid better dividends."

And, once more: "Since I began tithe-giving, I have had my salary raised five different times, and, besides, my soul has been blessed."

Testimonies such as these are before me literally in hundreds. The latest is not yet eight-and-forty

hours old, and arose out of an article of mine on Christian tithing in *Church Bells* of February 25, 1905. My correspondent thinks my statistics may be confusing ; and writes to me in strict confidence (which I am not breaking without permission) to the following effect :

"I left my home in Yorkshire the day after I was one-and-twenty, to seek my fortune as a stranger in London with 27s. 6d. in my pocket ; but resolved, thanks to the teaching of a good and venerable mother still alive, that, come what might, I would reserve my tenth for good works. This I did for about seventeen years, when I gave up 'the sacred tenth,' and took to setting aside about a quarter of my whole income. This enables me to give away, judiciously, £1,000 in about every four or five years.

"In addition to this, I do not give less than one-third of my actual working time to the personal attention of people in affliction, having been thirty-five years a member of the Board, and house visitor, to one hospital (two hundred beds) ; one of the weekly Board of a dispensary for the same time ; and am vice-president of a third hospital, which I helped to found twenty-one years ago. I am now, I suppose, the acknowledged head of my particular avocation in this country. My business buildings, shown in the enclosed photograph, stand, and were built by me, upon two acres of freehold land I purchased. I do not owe a £10 note in the world. I have brought up a large and expensive family, and I never owned so much money as I do at present. Yet I commenced life as an errand-boy the day I was thirteen years old, and have never received a farthing I did not first earn.

"I daresay there are thousands whose experiences are much as mine, and hence they must make a big hole in your averages in to-day's *Church Bells*.

"With all kind wishes, I am, dear Doctor, etc., etc."

Need I add that I was exceedingly thankful that the "averages" of my article provoked the writing of such a letter. Similar illustrations might be added from the periodical of The Proportionate Giving Union, the Honorary Secretary of which I know personally. Besides which, these testimonies tally exactly with my own humble experience, if I may say so, for the past forty-five years; for, if I were asked concerning myself, the reply would be, with sincerest humility, that I never gave away so large a proportion of my income as I am now doing, and—I never was so well off. We tithe-payers trace this blessing in temporal matters primarily to God's faithfulness to His promise:

"Bring ye the whole tithe into the store-house, that there may be food in My house, and prove Me now herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it."¹

¹ Mal. iii. 10.

But even those who cannot rise to the supernatural may see how it is likely that a tithe-payer should become a prosperous man. When a person begins by setting aside a tenth out of, perhaps, a small income, it sets him thinking how he can possibly manage to live on the rest; and this suggests order and foresight in expenditure, the lack of which is all-sufficient to account for tens of thousands of cases of bankruptcy. To live well within one's income is one of the hardest lessons in economics; but, as Seymour says, "once mastered,

and followed up, the increase of property, or even wealth, is only a question of time."¹

Tithe-paying, therefore, is conducive to prosperity, if only that it checks extravagance, and is an incentive to carefulness.

But doubtless God wills also, through tithing, not only the giver's temporal, but his spiritual, good. That tithe-paying is an aid to faith none will doubt who have tried it. To one whose income is small, it requires sometimes much faith resolutely to put by two shillings out of every pound, and that often in the face of numerous pressing claims so close at hand that they almost shut out of view God's promise, "As thy days so shall thy strength be."²

And when the tenth has been tried a few years, bringing prosperity, then very likely the steward will increase his proportion to a ninth, an eighth, a seventh, a sixth, even to a half or more, each rise being a stepping-stone to a higher level, and imparting a deeper insight into God's faithfulness to His promises.

An American writer, named Waffle, has well said :

"Consecration of our property will establish right relations with God.³ . . . Nothing can be right in our relation to God till our property is consecrated to His service. But when this consecration is made, it relieves the mind of a world of care and anxiety. The man 'in business for himself' carries all his cares on his own back ; whereas God's steward knows that if he obeys orders the responsibility for success does not rest on him. Between consecration of our property and the refusal to consecrate it, there is all the difference between a life of strain and fret and

¹ Gifts of the Royal Family, p. 37.

² Deut. xxxiii. 25.

³ p. 52.

worry and anxiety, and a life of peace and contentment and restfulness."

Tithe-paying also, as here recommended, greatly promotes the development of spiritual life. Some talk as if it were impossible for one engaged in business to have much spirituality. But I have somewhere read to the contrary in the case of an American merchant who had a label on one of his office drawers marked "M.P." Upon a friend asking its meaning, the merchant replied: "Oh, that's 'My Partner,' and I put there the Lord's share of our profits."

Again, the last of ten witnesses to God's faithfulness, brought forward by Mr. Rigby in his *Tithe Terumoth*, testifies thus:

"And now with another testimony (for young men especially), we shall submit the question to your faith in the unceasing faithfulness of God. Early in life a well-known Eastern merchant took Jacob's pledge, 'Of all that Thou shalt give me I will surely give the tenth unto Thee.'

"He directed his clerk to open an account with O.P.J. (Old Patriarch Jacob), and to credit to it one tenth of all the profits of the concern. His success was one of the wonders of the land, and O.P.J.'s account amounted to tens of thousands; and when the merchant was asked how he could give such large sums he said: 'I don't give anything: it is the Lord's money.'"¹

¹ Page 78.

Those who act in this fashion know well that everything depends on whether or not we consecrate our property to God, and conduct our business for Him; in which case the busy money-maker may calmly walk in daily fellowship with the Most High. The shop, the factory, the office, or the farm then

becomes as holy as a church ; and he who thus rightly gives to God, has as good an opportunity for growth in spirituality, as, say, the Christian minister, or any one else.

The testimony of the late Mr. George Müller, of Bristol, was as follows :

"I have acted for fifty years, by God's grace, on these principles, and I cannot tell you the abundance of spiritual blessing I have received to my own soul through seeking to give cheerfully, and as God is pleased to prosper me. . . . The beloved saints are depriving themselves of wondrous spiritual blessing in acting as if they were owners, and not stewards." ¹

¹ The Christian,
July 17,
1879, p. 8.

These words remind me of a letter I received from Canon Christopher of Oxford, in which he stated : "I believe that many suffer in worldly means as well as in spiritual health, because they do not give the Lord a tenth." ²

² Correspondence,
March 7,
1899.

Again, tithe-paying and consecration of a definite proportion of income to God is an excellent check on covetousness, which is one of the greatest foes to holiness. That was a wise and far-seeing candidate who, when about to make a profession of faith, had his pocket-book baptized with him, in order that his possessions as well as his person might be consecrated to Christ. ³

³ Rigby,
p. 74.

For as Seymour writes :

"Of all the varieties of sin,⁴ none is meaner than covetousness, and none takes hold of the human heart with a deadlier grip. It inspired Achan to a cursed trespass ; put a falsehood into the lips of Gehazi ; emboldened Ananias to lie to the Holy Ghost ; and turned Judas into an accursed traitor."

⁴ p. 39.

Covetousness and avarice, doubtless, had not a little to do with turning our Eighth Henry, with his parliamentary confederates, into sacrilegious thieves; and those of us who unjustly retain the Church's property, then stolen, may do well to ask ourselves whether covetousness be not the main obstacle in the way of our making restitution or compensation. Truly the covetous love of money has been well called "the great rival of God for the love of human souls, the grand antagonist of the gospel of divine mercy, and the most triumphant seducer and destroyer of mankind." ¹

¹ Ross, p. 9.

On the other hand, let a man really consecrate his property to God, as he professes to consecrate his soul and body; let him grow not only in the grace of God generally, but in the particular grace of beneficence also, making increased riches a means of increased good to the world, and such a man will not soon be turned into a miser. Such a spirit in dealing with income, and the idolatry of money, are far too antagonistic to live long in the same heart, and one or other must give way.

For, be it remembered, that Christian liberality is a "grace"; ² that is, "a desire to give alms aroused by the grace of God." ³

² 2 Cor. viii. 1.

³ Grimm's New Testament Lexicon, under χάρις.

St. Paul speaks to the Corinthians of the grace of God bestowed upon the poor churches of Macedonia who contributed so bountifully to needy believers in Palestine; and the apostle speaks five times of this Christian liberality in similar terms. By this, giving is exalted to a privilege; he who gives rightly takes rank as a fellow-labourer with

1 Acts xx. 35.

God, and he gradually learns the truth of that most wonderful of Christ's sayings, "It is more blessed to give than to receive."¹

If any wish to know how far this teaching is above the heads of ordinary Christians, let him ask how many in their hearts believe these words. Some would deny them at once, even as a bare theory; still more would promptly reject them as a rule of life; and most, perhaps, for practical purposes, would regard them as figurative, visionary, and Utopian. Yet this was the sober statement of the greatest teacher the world has ever seen—who never made mistakes, and whose principles have done more for the welfare of mankind than those of all other teachers put together.

2 The Path to Wealth, p. 421.

"'Tis happier," the Master said, "to give than to receive"; on which an American writer, calling himself "A Blacksmith," has some homely remarks, as follows:—

"Look at the difference of character nourished by the two processes. Receiving nourishes selfishness, makes a man purse-proud, sordid, earthly. He who only receives is rarely grateful. His numberless blessings come to be regarded as a matter of course. He sees not God the giver in one of them. He is like the swine beneath the oak, too busy eating the acorns to look up to the boughs whence they fall. On the other hand, giving develops generosity, benevolence, fraternity, tenderness of soul, largeness of view, and resemblance to Him who gives to all life, breath, and all things.

'He only breathes, and never lives,
Who much receives but nothing gives,
Whom none will love, whom none can thank,
Creation's blot, creation's blank.'

“Moreover, God has promised much to giving, but nothing to receiving. ‘Give and it shall be given unto you.’¹ Thus it is God deals with the liberal soul. When he parts with what he has, God gives him more. But you will search in vain for such a promise to him who merely receives. 1 Luke vi. 38.

“And receiving has no recompense in the next world ; giving has. Dives received on earth, whereas on the other shore he got nothing : even the drop of water was denied him. On the other hand, he who having made ready a feast gave it to the poor, was assured of a recompense at the resurrection of the just.²

2 Luke xiv.
12-14.

“If, then, receiving has its rewards only on earth, but giving its recompense both here and hereafter, we need no longer doubt that ‘it is more blessed to give than to receive.’”³

3 The Path to
Wealth, p. 429.

But let such giving be worthy of its name : not an intermittent, unregulated, occasional affair, dependent upon impulse, the weather, or likes and dislikes, and exercised unwillingly, half-grudgingly, and under compulsion ; but, a habit exercised regularly, systematically, and in proportion to income, as in keeping with the will of God.

Such a habit has scriptural sanction before the Law, under the Law, and after the Law. It helps to form a God-honouring character in offering, not the fag end of our income, after our own wants, wishes, and whims have left only a miserable remnant ; but it offers the firstfruits and the best of all our increase.

The plan, too, is so convenient : because the first two shillings or more out of every pound, put by, soon provide a fund that is ready to assist cases as they arise ; and if sufficient cases do not arise,

and the money accumulates, it puts a man on the look-out, as a Christian capitalist, to consider where he can lay out his Master's money to the greatest advantage. This is a satisfaction and a joy quite unknown to the man who, before he gives, always waits to be asked, and persuaded, or even entreated, to do that which he ought to do without any asking at all.

Tithing imparts, moreover, real pleasantness to giving. Who has not known the reluctance, the uncomfortable feeling as to "whether we can afford it," as experienced by one who has no fund at hand, when asked, to distribute?—whereas to one who has such a fund, it is a real pleasure, to be applied to for an approved object, and giving is like mercy :

"twice blessed,—

It blesseth him that gives, and him that takes." ¹

¹ Merchant
of Venice.

Tithing, too, induces mental satisfaction and approval of conscience. When a man, on his knees before God, seeking to know His will, has determined what proportion of his income shall be set aside, he need not be disturbed by shoals of so-called "begging letters." The sum he has to give may be less than he could wish, but he has arranged with a Master who holds one responsible for what a man has, and not for what he has not ; and so the Christian steward is able with a clear conscience to pass cases by which his sacred store will not reach.

Reference may here be made again to the late Mr. Gladstone's paper in the *Nineteenth Century*,

in which he specifies three benefits to be derived from the practice of proportionate giving.¹ Thus :

¹ Storing and Obtaining, January, 1900, p. 7.

"First. It will place us in honest co-operation with those from whom we differ. This is a distinct good; for it will tend to soften any asperities which difference engenders.

"Secondly. For that part of the community, who find economics either necessary or congenial, a certain dignity would be conferred upon these economics, and they would be redeemed from the sense of meanness if they are made in order to render possible the furthering of a dedicated fund.

"Thirdly. In many cases of begging letters and the like, who is there that has not felt it painful to have his own pecuniary interest pitted against even a questionable applicant? But, under the plan now in contemplation, the applicant goes against the fund, not against our personal means of indulgence and enjoyment, so that we can afford to treat him dispassionately, and reject him, if need be, with a quiet conscience, as it makes us none the richer."

This is how the great statesman wrote, and the following (as I learn from one of his family) is how he practised, namely :—

"He set apart *beforehand* what he wished to give during the year; this habit entirely freeing him from the usual complaints of having so many begging letters, etc.; for all he had to do was to judge periodically which cases were the cases he ought to help."²

² Correspondence, June 2, 1902.

Yet another of the grounds on which Mr. Watkins pleads for systematic and proportionate giving³ is, that it is helpful to heart religion. How likely to be the case this is may be judged from the practice and prayer of Bishop Wilson, who, when setting

³ The Gift Bag, pp. 47.

aside his tenth, fifth, third, and at last half, of his income in what he called "the Poor's drawer," did it, we are told, with the same awe and reverence as if it had been an offering to Heaven. This was the prayer he used :

"It is by Thy bounty and providence, O God, that I want nothing which is needful either for my soul or body. Be pleased in mercy to receive this small acknowledgment of my thankfulness and gratitude for the many favours which by Thy goodness I every day meet with ; and give me grace, that while I am able I may never turn away my face from any poor man, that Thy face, and the light of Thy countenance, may never be turned away from me.

"O Lord, my God ! whatever I have prepared for the poor cometh of Thee, and of Thine own do I give Thee. Pardon all my vain expenses, and teach me so to husband the riches wherewith I am entrusted that I may always have wherewith to offer a testimony of my duty to my great Benefactor, to be bestowed on such poor people as Thy good Providence shall direct to me for relief.

"And the good Lord direct my hand, that I may give where there is most need, and after such a way as shall most please Thee. Give a blessing to what I distribute, that it may do Thy poor good, and that they may own Thy hand in it.

"And grant, O Lord, if it should ever be Thy good pleasure to change my circumstances into a lower condition that I may bear it patiently ; believing assuredly, that I have a treasure in heaven, to which I most humbly beseech Thee to bring me and my family, for the sake of Jesus Christ. ¹ Amen."

¹ Benefactor,
1864, p. 24

I am, then, one of those who hold, not only that tithing is generally possible, but also that the practice of tithe-paying might and ought to be generally resumed and practised.

CHAPTER XL

TO WHOM SHOULD TITHE BE PAID ?

The tenth not necessarily payable to clergy ; and why, 483.—Offices of Levitical priesthood more extensive than those of Christian ministers, 484.—“ God’s ministers,” sometimes laymen, 485.—Tithe should be paid to God, 486.—Distinction between paying and administering the tithe, 486.—Distribution should be according to the will of God, 487.—Not all giving is Christian giving, 487.—Heathen liberality different from Christian love, 487.—Giving that pleases self, 488.—Giving from low motives, 488.—Involuntary giving, and giving as a way of gain, 488.—Right-giving centres in pleasing God, 489.—The Lord’s House and the Lord’s tithe, 489.—American views, 490.—Individual and corporate giving, 491.—Danger of retrogression, 492.—Personal experience, 493.

IF, then, a revival of tithe-paying is desirable, it may help to clear the ground if we ask, To whom is the tithe to be paid ? The ordinary Englishman may say : “ You tell me that I am to give a tithe of everything that I get. Well, to whom am I to pay it, and for what purpose ? God’s expressed will to the Israelites to pay tithes has been quoted as if a similar obligation lies upon me. Am I, then, to hand over a tenth, at least, of my income to the parochial clergy, and there and then have done with the matter ? ”

By no means ; or, at least, not wholly or necessarily. God gave the first tithe paid by the Israelites to the tribe of Levi ; but the Lord has not speci-

fically conferred all offerings made to Himself on the ministers of the New Testament. Moreover, although the relation of the Israelites to the tribe of Levi in some respects resembled the relation of the professing Christian to his clergyman (and notably so in that both Levite and Parson were, and are, entitled by Divine command to maintenance at the hands of those they serve), yet there are other respects in which the resemblance does not hold good. For instance, the *quid pro quo*, or the return yielded by the Levites to the people of Israel, was much wider, and met more of their daily wants, than do the offices rendered to the people by the modern parochial clergyman.

The administration of justice, or, at least, the whole legislative side of it; the provision for the poor; the system of national education (such as it was), as well as the custody and transmission of the Scriptures, besides the conduct of the sacrificial worship, and the songs and services of the Temple, were in the hands of the tribe of Levi.

There might be a Judge in Israel, or there might not; there might be kings and prophets, though not necessarily; but there was always a Levitical priesthood, a high-priest, and a place for worship, which formed the very axis of the Jewish constitution. "By the word of the priests, the sons of Levi, shall every controversy and every stroke be tried."¹ And, "If there arise a matter too hard for thee in judgment . . . then shalt thou arise and get thee up into the place which the Lord thy God shall choose, and thou shalt come unto the priests the

¹ Deut. xxi. 5.

Levites . . . and they shall show thee the sentence of judgment."¹

¹ Deut. xvii.
8 9.

If, then, it is clear that the endowment of a tithe was given to support the Levitical body, it is no less clear also that the duties and responsibilities of that body were far wider than those of modern ministers of religion. So that if there were paid from Christian people's tithes the expenses also of our judges and local courts, our universities, training colleges and schools, our poor-law expenses, as well as the support of God's worship throughout the land, it would be no more than an adaptation, *mutatis mutandis*, of the practice inculcated by the law of Israel.

In pre-Reformation times nearly all the learning, and justice, and diplomacy of Europe was in clerical hands, and the laity were but learners in these things. It is accordingly not difficult to understand why all tithes in England should have been paid into the hands of ecclesiastical persons.

The position, however, of the clergy nowadays is one of far less political responsibility. Some offices formerly administered by clerics have passed into the hands of the laity; and it may now be said generally of magistrates, and some other State officers, (perhaps even down to collectors of taxes,) as well as of clergy, that they are God's ministers "attending continually upon this very thing."² The ² Rom. xiii. 6. position and duties of Church ministers, therefore, being now restricted, they, as a body, cannot claim, even if they wished to do so, the whole of the tithe of national income.

That they are entitled to a maintenance no rightly instructed Christian will deny (in theory, whatever he may do in practice); but it by no means, therefore, follows that all that is given to God in a Christian country should pass into, or even through, the hands of the Church and its officers, however desirable and convenient from time to time it may be that some of it should do so.

To the question, then, "To whom is the tithe to be paid?" the true answer is, "To God." When Malachi saw the people withholding their tithes, he charged them with robbing, not the Levites, but God. Again, our forefathers, when dedicating their noble gifts, gave them "to God and His Church." And the more clearly this idea of paying or giving to a Person is kept in view, the better; for it is not quite the same thing to give to charity in the abstract, as it is to render, or give, to *God*.

Let the tithe-payer never forget this; but let him cultivate the habit each time he puts an amount, however small, in the Lord's Box, or pays larger sums into the Lord's account at the Bank, that he thereby acknowledges that he is discharging an obligation as to what he owes to God Himself. As to how the money shall be distributed is an after consideration, and will be dealt with more fully in the next chapter; but the first idea is that the proportion be handed over to God, and be regarded no longer as the property of the giver, though he need not forget, or ignore, that the State of to-day demands to distribute some of it for him.

The faithful steward should keep a charity cash-

book, on the left pages of which should be entered each sum, when it is set aside, as received for God; and then, having placed the amount to the credit of his Master, he has fulfilled that part of his duty under which he is a debtor.

But the tithe-paying Christian has now to act in another capacity; for, having paid in his money according to what he believes to be the will of God, he has next to distribute it also according to that will, seeking direction therein from the Word of God, in its application to his own circumstances.

This lifts the faithful steward to the exalted position of a "fellow-labourer" with God; co-operating with the Almighty; acting as a distributor of blessings from above. The Creator deigns to accept at the altar His creature's goods, and then bids him take back his gifts to his fellows, and seek thereby to enlarge his Master's kingdom. The right estimate, therefore, of our faithfulness in distributing the Lord's money will be, not whether we have pleased our own whims and fancies, or even our own judgment, but whether or not what we have done is after God's mind and will. For, as we are reminded by Forneret,¹ a Canadian author:

¹ What Shall I Give? p. 6.

"There are various kinds of giving. For instance, a child asks his father for sweets, or needs education or dress, and the father takes a natural pride in providing these for his son. Or again, giving between friends affords keen enjoyment, and the giver is glad to prove his friendship by friendship's gift. Or, another 'well of pure delight' is giving for humanity's sake.

"But all of these can be, and are, practised by pagans,

and have no necessary connection with religion or with the glory of God, any more than mere liberality necessarily implies Christian charity."

Again, presents sometimes are made, not with a view to the relief of distress, but rather with an eye to pleasing the recipient. Hence a king may feast his subjects by millions at a cost of tens of thousands, a corporation its citizens (Lord Mayors' dinners to wit), or an Emperor may jovialise the rabble. But this is not Christian giving; for Christian charity is self-denying, whereas mere liberality may be, and often is, at bottom, self-seeking.

Even in certain cases where circulation of money is in some way connected with religion, a great deal is bestowed according to people's own will and fancy rather than with reference to the revealed will of God. They give as if they were owners, with no one's pleasure to think of but their own, instead of as stewards who act for another. Witness the large sums sometimes expended upon unnecessary adornment of churches, ministerial robes, or the erection of coloured windows, which the donors underwrite as "to the glory of God," when sometimes, it is to be feared, if the truth be told, it is merely the gratification of their own will and taste.

Worse still, some of the so-called giving of the present day can hardly be properly regarded as giving at all: but rather purchase of enjoyment, gratification, and sometimes even of gain, to self, by frivolities and raffles, (caustically called in

America "three days' gambling in the name of the Lord") at places, and for objects, which indeed are associated with the name of God and of charity, and conducted by persons more or less religious, who cater for this low phase of benevolence to catch those who at heart are not willing to part with their money at all, unless they get in return their money's worth. This is not Christian giving: and it is idle to deny that a great deal of the average Englishman's giving is at bottom involuntary and bestowed grudgingly.

True Christian giving lies on a higher plane. The world's giving rests on the basis of some natural, inherent, personal gratification in its exercise, or some selfish object to be attained thereby, whilst truly Christian giving is founded chiefly on devotion to God. Whether the sense of love, or of duty, or of privilege is uppermost in the mind of the Christian giver, his giving centres in a Person, and his great object therein is to please God.

If, in keeping with this, we are reminded that God is in heaven, and we upon earth, and if asked again by the plain Englishman, "Am I to hand over my tenth to the parochial clergy?" our reply must be that, though this is not necessarily the case with all our giving, yet the teaching of Scripture does seem to point out the Lord's storehouse as the treasury for the Lord's tithe, and the officers of the Church (within suitable limitations) as its appropriate distributors. "Bring ye the whole tithe into the storehouse," etc., etc.¹

¹ Mal. iii. 10.

The Israelite, after paying in the first tithe, had no voice whatever in its further disposal; and the first Christians at Jerusalem who sold their lands or houses brought the prices of the things that were sold and laid them at the Apostles' feet.¹ So did Barnabas, Ananias, and Sapphira; and when first in post-Biblical times, or sub-Apostolic days, we read of the disposal of offerings, it is written in the Apostolical Canons,² "All other fruits shall be sent to the bishop's house"; and similarly throughout the Christian Church for 1,500 years, the tithes of the faithful were entrusted largely to the hands of the bishops and other Church officers.

Nor is this idea peculiar to episcopal churches. When attending the Winona Tithe Conference in America in 1904, I found several of the Presbyterian advocates of present-day tithing speaking very definitely on the point, that the Lord's tenth should be brought into the Lord's house. In a letter just received from Mr. Kane, President of the Twentieth Century Tithers' Association of America, he says:

"Regarding the movement at Winona Lake: that is an attempt to develop tithe-paying in congregations as a means of church and missionary support, with the idea that all tithes shall be brought into the modern store-house, the Church, as the successor of the ancient store-house, the Temple; that the Church is the legal depository of the tithe, and its officers should be the distributing agents of the tithe-payer, subject to his instructions and directions, if he choose to give any. All previous tithe-paying societies dealt with the individual Christian; this

¹ Acts iv. 34-6.

² See p. 213.

deals more with congregations, and it is hoped to make the local churches a unit in tithe distribution." ¹

¹ Correspondence, March 21, 1905.

The pastor and people of the "Christian Israelite" Church in London, already alluded to ² as supported by tithing, are quite of this mind; and the same principle, *mutatis mutandis*, seems to be recognised by the Commission on Systematic Beneficence in connection with the Baptist Union in America, inaugurated in 1896, Bulletin No. 1 of which is before me.

² See p. 411.

The Commission, taking therein a Baptist view of things, has made most elaborate plans (which will be further alluded to in a subsequent chapter), and recognises its primary difficulty to be "the prevalent disorder in beneficence." A thorough reformation is said to be needed, and the Commission enumerates a few fundamental principles as guide-posts,* one of which is, that members of the American Baptist community are exhorted to devote their charity, not as each person pleases, and according to his own fancy, but so as to minister to the good that is being attempted by the whole body.

* Thus: 1. Every church should have a definite system of beneficence arranged with a view to the symmetrical development of the whole body along all the great lines of Baptist activity.

2. To this end there should be concentration of effort by all to the particular objects approved by the Church.

3. Every group of members associated for special objects should conform to the general objects of the Church to which its receipts should be reported annually.

4. The aim of every benevolent society should be not merely how to get the largest offerings from a church, but how to contribute to its full and orderly development as indicated above.

5. The benevolent activities of all the societies should be so related to each other as to help forward an approved policy and order.

He therefore who would frame his methods of giving upon the doctrine and example of Scripture, as well as the teaching of the Church of God, ought not to forget this, both for his own good and that of the church to which he belongs : his own good because the systematic bringing of a man's offerings to be dealt with by the officers of the church may furnish an antidote or check against forgetfulness, or even backsliding, on the part of the individual ;* and for the good of the church,

* By way of illustrating how easily persons, in the day of increasing prosperity, fall away from habits of giving, I may relate an incident just told me by a friend of mine, an agent of the British and Foreign Bible Society in Manchuria. Some eighteen years ago, a number of Chinese converts connected with the Presbyterian Mission at Mukden were suffering from persecution or ostracism, and found it difficult to get employment. Now Dr. Ross, one of the missionaries, had observed in Manchuria that when the natives killed their pigs the bristles were thrown away, and it had occurred to him that these bristles might be collected for commercial purposes. By way of helping these converts, therefore, and without profit to himself, he offered them money from his own pocket wherewith to trade ; but stipulated that a tenth of their profits should be devoted to the support of their native pastor, to furthering the employment of native Christian orphans, and to carrying on their own local mission work as controlled by their native church.

Dr. Ross communicated with an English merchant in Tientsin, who undertook to get these Chinese instructed in preparing the bristles for the market. Soon the Manchurian bristles came to be recognised as of very superior quality, and the trade in them so increased as to be taken over and financed by one of the large firms of Shanghai.

Meanwhile, the prosperous converts began to backslide, and fall off in bringing less than the tenth, in failing to keep the Sunday, and in employing thereon the church orphans, so that Dr. Ross, whose authority ceased after initiating the movement, was bitterly disappointed to see that those to whom he had lent his money without interest, and who prospered abundantly so long as they kept to their promise, at last actually refused to pay so much as one-tenth of their tithe for local church work among their own people.

Then came the " Boxer " rising, and these successful traders were

because if the offerings of the faithful could be centralised and dealt with by those who know best how to place them, greater good would accrue to the Church at large, and the advance of the Kingdom of God upon earth.

Mr. Rooke, in his pamphlet on *Systematic Giving*,¹ 1 p. 8. well says :

“ Here again I only suggest to others, but for myself I am very clear, that the great bulk [of our tithe] should be given through the Weekly Offertory in Church, and as a solemn act of worship. And this not only for our own sake, but as an encouragement to harassed clergy and long-suffering churchwardens.”

This theory, I am bound honestly to say, to some extent goes beyond my own practice, partly, perhaps, because the number of objects assisted by an ordinary parish offertory is commonly rather restricted ; and there is a great lack in the English Church of centralization, arrangement, and apportionment of the people's gifts for the Church as a whole. In looking back, however, and considering five-and-forty years of tithing and systematic giving, such as my own has been, whilst I have planned to lay out my little store as I judged would advance my Master's kingdom, and be appropriate to my humble opportunities and surroundings, I am disposed to think that, if beginning again, with present light and experience, I almost ruined, and suffered the more as prosperous men whom the rabble pillaged. Fortunately, however, there was a small balance due to them from the firm at Shanghai, which, after the troubles, started them again, whereupon they recommenced to pay their tenth, attributing their sufferings largely to their breach of faith ; so that three years afterwards, in 1904, when my friend was coming home, Dr. Ross informed him they were proceeding quite satisfactorily.

should consider it a duty to place more in the hands of the Church's officers through the offertory, or some other way, whereby to help forward, as a corporate body, the Kingdom of God upon earth. Every man must, of course, commend himself primarily to his own Master as to the amount he gives, and the objects to which he gives it ; but it would seem that individualism has its limits, and that we have duties to the corporate body which we have no right wholly to supersede in favour of our own devices.

CHAPTER XLI

HOW SHOULD TITHE BE ADMINISTERED ?

Scriptural objects whereon to expend the tithe, 495.—Duty of supporting public worship, and home and foreign missions, 496.—Scriptural claims of the poor, 497.—State aid to the poor, 497.—Payment of taxes in relation to tithing, 498.—Landowners and rates, 499.—Poor relatives, under the Law and under the Gospel, 499.—The steward to give account of himself to God, 502.

IF, then, we are to pay, and give, to God, what expression of His will has He set before us as to how He would have His stewards distribute what is committed to them? The Rev. Hubert Brooke points out¹ that the New Testament directs that a share of our possessions be assigned to not less than six objects, that are to be reckoned as Christian duties, namely :

1. That parents should make proper provision for their children ; ² not to leave them burdened with a plethora of needless wealth, but so as not to leave them in helpless poverty.
2. That claims of poor relations are put before faithful believers as a plain call.³
3. The claim of the poor, with a proviso that the Christian poor are to have the first place.⁴
4. The claims of hospitality.⁵
5. The duty of supporting the ministry.⁶
6. The call to support those engaged in foreign mission work.⁷

¹ Sunday at Home, May, 1902, p. 467.

³ 1 Tim. v. 8, 16.

⁴ 2 Cor. viii. 4, ix. 1, 12 ; Gal. ii. 10, vi. 10

⁵ Rom. xii. 13 ; 1 Peter iv. 9.

⁶ 1 Cor. ix. 11.

⁷ Phil. iv. 16 ; 3 John 7.

Again, Mr. Ross thus sums up the objects for which we should store weekly for God : (1) The support of divine worship. (2) The evangelisation of the world. (3) The temporal relief of man.¹

Closely connected with this support of those who conduct the worship of God, will be the maintenance of the accessories of worship itself. In view of the second tenth of a Jew's income required to be expended at the three festivals, we can hardly suppose that the Almighty thinks but little of the gatherings of His people for prayer and religious fellowship ; and this means the building and maintenance of churches and numerous accessories, which, in the centuries when some of the clergy were great architects, brought much of the tithe to their hands ; whereas now a great deal is done by Societies, or individuals who band themselves together for particular objects, and are of great use in promoting the Kingdom of God. As Mr. Rooke's paper² puts it :

"In any case, every worshipper should feel that the adequate maintenance of his church should be his first care," after which the author ranges the order of claims according to what he judges their relative importance, thus : "(1) Maintenance of the Clergy. (2) Church Expenses. (3) Parochial Mission Work. (4) Home Missions. (5) Foreign Missions."

This brings us to another great division of the various objects to which the tithe should be distributed, remembering that though charity may begin at home, it ought not to stop there, for "the field is the world" which Christians are called to cultivate and enrich. In view, moreover, of the sad

¹ The Lord's Portion, p. 20.

² Systematic Almsgiving, pp. 5, 7.

way in which the duty was neglected during the early centuries after the Reformation, there would seem to be abundant reason for giving now a more liberal share of one's tithe to the spread of the gospel abroad.

It is clear also, both from the Old Testament as well as the New, that God requires of His stewards that they be found faithful in the support of the poor and the needy.

The provision made for the poor and unfortunate in Israel was abundant. It consisted of: (1) The gleanings of vineyards and harvest.¹ (2) A share in the second (or festival) tithe. (3) A triennial tithe, made for their benefit.² (4) The products of the land in Sabbatical years.³ (5) The cancelling of their debts every seventh year.⁴ (6) In the seventh year, also, bondservants went out free, with liberal alms;⁵ and (7) In the year of Jubilee all forfeited possessions were restored.

As for the duty of Christians towards the poor under the New Testament, the epistles of Paul are full of it. Later, the great Augustine attached such importance to this, that he said, "The poor man is the way to heaven." Bishop Wilson, of Sodor and Man, too, as recorded in his diary, laid great stress upon relieving the poor; and Sir Matthew Hale⁶ deemed it right to invest some of the overplus of his needs in providing work, and giving liberal wages to the poor, even though it brought him little or no profit on what he laid out.

This brings us to what Platt⁷ calls the law of governmental supply. "Render therefore unto

¹ Lev. xix. 9, 10

² Deut. xiv. 22, 29.

³ Exod. xxiii. 10, 11.

⁴ Deut. xv. 1, 2.

⁵ Deut. xv. 12-15

⁶ 6 Works, p. 288, etc.

⁷ Christian Law of Giving, p. 14.

1 Matt. xxii. 21. Cæsar the things which are Cæsar's." ¹ "For this cause pay ye tribute also. . . . Render therefore
 2 Rom. xiii. 6, 7. to all their dues." ² The later Jews had to pay taxes as well as tithes, both under their own kings and under their foreign conquerors. Paul, too, urged the Christians at Rome to be subject to the higher
 3 Rom. xiii. 1-7. powers, and to pay tribute, ³ and St. Peter bade his converts to submit to every ordinance of man for the Lord's sake, ⁴ and, among other duties, to
 4 1 Pet. ii. 13. "Honour the King." ⁵
 5 1 Pet. ii. 17.

Mr. Crickmay, in sending to me his book on *A Layman's Thoughts on Some Questions of the Day*, writes *apropos* of this subject :

"The advocates of tithing generally would make a much stronger appeal if they were not so very ecclesiastical and Mosaic in their way of putting things, and if they would take a wider range and application of the tithe or portion set apart."

⁶ p. 277.

Agreeably with this, in his book, ⁶ he observes :

"With not a few Churchmen, works of piety and charity mean only undertakings and institutions that are directly connected with the Church. They do not account as such Poor Law, Board Schools, etc., which are carried on by means of the rates. They regard these calls as outside the application of their charity purse, because they are compulsory payments, and because they are civil or secular demands."

Here Mr. Crickmay might like to be reminded that the great Bishop Augustine, as already quoted, ⁷ exhorted his people to pay tithe and taxes too : thus, "Our forefathers abounded in plenty, because they gave to God tithes and to Cæsar tribute." Again,

⁷ See vol. i. p. 186.

“ Let him render tithe, and out of the nine parts let him seek to give alms.”¹

¹ See p. 186.

But it is only fair to remember that the Apostle Paul seems, in his letter to the Roman Christians,² to speak of the payment of tribute as an ordinance of God, and so, perhaps, chargeable to the Lord's portion.*

² Chap. xiii. 1-7.

Moreover, the force of Mr. Crickmay's words may fairly be taken into account by those who devote more than two-tenths of their income, as a Jew did ; as also it may be in the case of givers of very slender means to whom the tenth is a strain ; provided they do so conscientiously and in the sight of God ; for each steward must in this matter commend himself to his own Master.

A similar principle holds good with regard to the claims of poor relations as against other general claims upon the Christian's purse. Our Lord

* Here one of my critics puts in a word for landowners : “ Prædial tithe was for God and the poor. Practically the land still pays tithe as of yore, no matter how far the tithe collected has been diverted from its original destination. But land now also pays poor rates which are virtually a second tithe ; and besides poor rates there are other rates which benefit the poor most considerably. . . . Nothing can be less satisfactory than the incidence of rates which leave untouched a huge part of the income of the people (who are not holders of real property). But that is a political business. What I am concerned to urge is that land does to-day pay two tithes for altruistic use, and, often enough, more than two-tenths. I cannot regard rates which provide for clean and wholesome living on the part of the people, at the expense ultimately of the landowners, as less given to God than the tithe which goes to pay the parson ; and, by common consent, a rate in aid of education is money required for a *pious* use. If this contention is true, then one part of our community (the owners of land) is less negligent than some arguments for tithe-paying seem to allow.”

condemned those Pharisees who taught a man to dedicate his property to God, calling it *Corban*, thereby making that an excuse for not helping his father or his mother.

But, that the Almighty expects poor and deserving relations to be helped, is manifest in connection with the distribution of the second tithe and the Poor's tithe under the Law. Also, under the gospel the Apostle Paul says: "If any provideth not for his own, and specially his own household, he hath denied the faith, and is worse than an unbeliever,"¹ to which the Apostle John adds, in harmony with the foregoing: "But whoso hath this world's goods, and beholdeth his brother in need, and shutteth up his compassion from him, how doth the love of God abide in Him?"*²

We have in the present day some who go to the other extreme, and give to relations more than is meet. I know, for instance, a lady whose table groans with delicacies and luxuries, but whose subscriptions for foreign or spiritual objects do not generally get beyond five or ten shillings (where they might easily be as many pounds), and who excuses herself by saying that she has so much to do for a poor brother. I know another case of a man who gives away more than half of his income to poor relatives, but declines a subscription, however small, to foreign missions.

* We are not to suppose, however, on the other hand, that there were of old no limits to the help of poor relations, for, according to Jewish teaching upon the triennial tithe, for instance, we learn that the owner might give only one-half to his poor relatives, and the other half he was to distribute among the poor generally (McClintock, x. p. 435).

¹ 1 Tim. v. 8.

² 1 John iii. 17.

By such persons, it would seem, the words of our Lord should be carefully studied, "He that loveth father or mother more than Me is not worthy of Me;"¹ for we may be sure that our distribution of the Master's money is not according to good stewardship, when we put our own kith and kin as number one, and have nothing left for the Master Himself, or the cause that He loves.

We have some instructive remarks on this subject in the Life of the late Bishop Westcott.²

² Vol. ii. p. 282.

"A complete scheme of expenditure will naturally fall into four divisions: (1) Contributions to public works; (2) Gifts of private munificence and charity; (3) Provision for those dependent upon us; (4) Personal expenditure, food, clothing, shelter, books, works of art, recreation. In due measure, and with necessary limitations, all these objects must be considered by every one, and I must think that the second and first form a first claim on our resources. If they are left out of account till every family and personal requirement is satisfied as it presents itself, there is little hope that any residuum will remain to meet them."*

In all such cases of conflicting claims the rule mentioned before seems to suffice, that the Christian steward has to remember he is to distribute according to what, after careful inquiry, he earnestly believes to be according to the mind and will of

* The Editor (son of the bishop) adds: "I may mention . . . that my father's expenditure under the first and second heads was considerably in excess of a fourth of his whole income, while his expenditure on 'books, works of art, recreation' was quite a negligible quantity. His expenditure during the years of his episcopate, I may add, was in excess of his episcopal income, and he was most scrupulous in refraining from using any of his 'official income' for private purposes."

His Master ; for every man must give account of himself to God.

Such, then, in bare outline, are the objects, or some of them, on which it is suggested the modern tithe of every one's income should be spent, the giver making distribution, not to please or satisfy himself, but as in God's sight, and for His glory.

In doing this he will no doubt often find it convenient and desirable, and often a duty, to act in conjunction with his pastor, with the fellow members of his church, and with Christians generally ; but never to the forgetting that he is a steward who will personally have to give an account how he has administered His Master's goods.

CHAPTER XLII

TITHING ADAPTABLE TO MODERN MACHINERY

Tithe-paying impracticable only to the unwilling, 504.—A tithe exceeded by lovers of alcohol and of pleasure, 504.—Tithing practised by twenty thousand of the Tenth Legion, 505.—Imaginary difficulties; as ignorance of exact income, 505.—“Cannot afford it,” 505.—“Not under law, but grace,” 506.—“We should give all,” 507.—Objections focussed, 507.—How may tithe-paying be resuscitated? 508.—Conversion not enough, 509.—Pulpit must teach, 509.—Bible should be studied, 510.—Topics for Bible study, 511.—Results from Bible Classes, 512.—Bands of Hope, Confirmees, and young servants, 512.—Importance of private charity accounts, 513.

IF now we are agreed that the resumption of tithe-paying is desirable, we may proceed to consider whether it is practicable and possible of adaptation to modern Church requirements. To doubt its practicability would seem to be little less than an insult to the Giver of the law of the tithe, for it is a well-known feature of the Divine precepts, that they are generally possible in all ages and to all people, however much some of those precepts may have been declared by some men to be impracticable, and even unreasonable. As Mr. Rigby puts it ¹: 1 p. 91.

“All depends upon the standpoint from which men view them. The sincere Christian, when once convinced that God commands a thing, finds it not only practicable, but blessed, to obey. The Jews found it ‘impracticable’ to

pay tithes in times of spiritual declension ; but difficulty vanished with their return to the fellowship and favour of Jehovah. A few years since, the tithe was thought to be a thing 'impracticable' by thousands of Christians [in America] who now observe it with blessing to their souls, to speak not of Heaven's favour in earthly things. Aside, then, from absolute destitution, the tithe is 'impracticable' only to the unwilling."

So much depends upon what we *wish* to do ; for many persons in seeking to gratify their tastes and pleasures make it practicable to spend thereon a good deal more than a tenth of their income. For instance, a German author,¹ writing on the alcohol question in Germany, says : " The Government of Würtemberg has statistics showing that 18·8 percent., or about two-tenths of the average income of each of its inhabitants, is spent upon liquor."

So, again, many an English workman spends a similar proportion upon his beer ; and a char-woman whom I know, in Deptford, told me that her youngest boy, an apprentice, earns 7s. a week, but retains 1s. 6d. for pocket money, football, etc. (which is nearly two-tenths of his wages), and gives her the rest to provide for him food and clothes.

On the other hand, see what persons can do if they have the will. One of the members of the Proportionate Giving Union writes thus² :

" Now I am going to tell you a little bit about myself, so that you may see that while I urge Christians to be self-denying, I am not living in luxury. I practise what I preach. Last year the total of my income was under £46 ; so you see I could not do very much, yet God had

¹ Christian Endeavour World, Jan. 9, 1901, p. 269.

² Storing and Obtaining, January, 1898, p. 9.

more than His tenth, and I was often very hungry in consequence. . . . I believe with all my heart the words of John Bunyan :

‘There was a man, some thought him mad,
The more he gave the more he had.’”

Surely, then, such a case as this shows the giving of a tenth to be possible and practicable ; and this giver, be it remembered, is only one of the five hundred members of the Proportionate Giving Union who set aside for good works systematically and proportionately ; besides which we have already alluded to nearly twenty thousand members of the Tenth Legion in America, each of whom is enrolled as giving not less than one-tenth of his or her income to God.

That there may be difficulties in the way we need not gainsay ; but that they are imaginary rather than insuperable will be seen by a glance at some of the objections commonly urged against tithing.

It is said, for example, that some do not know exactly what their income amounts to. But, if so, how do they make out and sign the amount for which they are to be assessed for income tax ? Do His Majesty's Commissioners excuse a subject from paying the tax because he pleads ignorance of his exact income ? Neither will such an excuse serve before God.

Another objection is, “ I cannot afford it.” To which answer may be made, “ Have you tried it ? and, if not, how do you know ? ” “ Most men,” says De Forneret,¹ “ have more than sufficient to pro-^{1 p. 57.} cure the necessaries of life. How is their surplus

disposed of? . . . Each says he cannot afford God's tithe, the fact being that they spend God's portion upon themselves; and until the difficulty within is removed, the difficulty without will be hard to get rid of."

I know a lady who, when fairly well off, gave a tenth as a duty. But disaster came, and a greatly reduced income, so that she tried giving only half a tenth. But, on hearing the duty of tithing alluded to from the pulpit, it caused her tears and a sleepless night. This was followed by careful analysis of accounts, trying if possible to see how self could be provided for first, and God second; but, on its being suggested that if we give only half-obedience we have no right to expect more than half a blessing, and that the promise of the windows of heaven being opened is for those who bring the whole tithe,¹ she determined to set aside the florin out of the pound, and see how it worked; and thus far the determination, and *trying it*, have succeeded.

Yet another objection, and that from religious people, is: "The Gospel does not command tithing. We are not under the law, but under grace."

Yes, but, as "Mister Horn" preaches²:

"Let a man see to it that grace doesn't get less out of him than the law could get out of a Jew. . . . Love is a poor thing if it can't get more out of anybody than the law can. A son is hardly worth the name if he doesn't give a better service than a slave. . . . If a man doesn't love with a *giving* love, he'd better hold his tongue about it. God so loved that He gave; and we don't know much about it if we don't love with a love that loves to give."

¹ Malachi iii. 10, R.V.

² On the Great Hurt, p. 20.

Some excuse themselves from a tenth on the ground that it is a cold, arithmetical calculation. But, as Mr. Arthur says ¹:

¹ Duty of Giving Away, etc., p. 33.

"Is the principle the less sacred for that? 'Remember the seventh day to keep it holy.' That is an arithmetical expression! And is there anything unhallowed in the Sabbath because a square seventh is cut off from our time, and is just in that arithmetical proportion to be consecrated to God?"

Another specious excuse is, that we ought not to speak of a tenth, or fifth, or any other portion, but to give all; to which again says Mr. Arthur ²:

² Duty of Giving Away, etc., p. 36.

"That is not correct. Our duty is not to give away all; but to employ all according to the will of God, and so as to be pleasing in His sight. It is our positive duty *not* to give away all; but to spend suitable proportions of our income in supplying our own wants and those of our families, as also in fulfilling any commercial or other calling for which property is needful. One objector replies, 'Of course, what I meant was, after all our reasonable wants are supplied.'

"No doubt there are some on whose lips these words would mean noble and incessant liberality; but on the lips of most, it is to be feared, it would mean giving God the refuse and dregs of their income—the *last* fruits, and certainly not the *first* fruits. It would mean, far more often than not, putting self, and all sorts of imaginable claims for self, as number one, and God's claims as number two."*

Mr. Ross, who often dealt with people on this subject, writes directly to the point:

"All the objections that the author has ever heard may

* Those who are fond of objections and disputations and excuses upon the subject of tithing may find questions set out to the number of fourscore, and answered, in *Tithes and Offerings*, by C. W. Boase,

be resolved into impracticability, indifference, or indisposition, *i.e.* want of power, want of motive, or want of will. To put these personally, I cannot do it; I don't wish to do it; I will not do it. To say I cannot do it is to impugn the divine wisdom which taught it. To affirm I cannot do it is a poor exhibition of Christian obedience. To say I won't do it is as bold as it is impious, but is the decision of not a few."¹

¹ The Lord's Portion, p. 64.

In the face, then, of some who say, at least in their practice, "I won't do it," of some who don't wish to do it, and of others who profess they can't do it, how may the practice of tithe-paying be resuscitated throughout the Christian Church, and adapted to present machinery and modern requirements?

Upon putting this question to a member of my congregation, who was himself a tithe-payer, he replied, "Why, get them converted"; and this he seemed to think an infallible remedy for the present distress. But is it so?

If all the tithe-payers in England could be assembled, and if all the converted people also could be gathered together, will any one pretend that the two gatherings would be co-extensive and co-terminous? Surely every one who knows anything about English religious affairs would allow that there are hundreds of thousands of converted people who do not give to God anything like a tenth of their incomes!

But what does conversion mean, as here used?

Rabbi Duncan is quoted by Dr. Moir² as saying:

"True conversion most frequently consists of four

² Storing for God, p. 14.

stages: first, the *head*; secondly, the *heart*; and thirdly, the *mouth*; but that from the third to the fourth, which is the *pocket*, there is a long passage with cataracts to impede progress worse than those in the Nile." Dr. Moir adds, that until the pocket is wholly put at God's disposal the man is still a slave, and not Christ's freeman.

To the same effect may be quoted an extract from the *Free Church of Scotland's Report of the Committee anent the Duty of Systematic Giving to the Cause of Christ*, which says:

"Not even the new birth will make a man liberal. It imparts the germ of genuine liberality; but it is by gradual education that a high standard is generally attained. We require first to be taught, and then to be constantly stirred up by way of remembrance, in order to be kept up to the point of our privilege in giving."¹

¹ No. xxxii.,
May, 1882.

Where, then, are we to look to-day for this teaching? In the first place, no doubt, to the House of God, and therein, primarily, to the pulpit, whence should be taught more of the measure, the method, and the spirit of Christian giving. We are familiar enough with what are called charity sermons, not a few of which arise out of the necessities and extremities of congregations lacking sufficient sense of duty to provide for the accessories of their own worship. Such sermons and appeals would be uncalled for in a community alive to the practice of tithing as a duty to God; for collections for "church expenses" are unknown, as already mentioned,² among the Mormons, or even at the little Christian Israelite Church in London, not to

² See pp. 404, 411.

instance others. The fact is, in many parishes the subject of giving is brought before the congregation only when money is wanted; for if all the parish accounts have a balance on the right side, this is thought to approach so near perfection that nothing more need be said. Yet all the while there may be scores or hundreds of parishioners who are robbing God of His due, spending the Lord's portion upon themselves, and ignoring the fact that they are stewards to whom money has been committed to be used for God, and for the advance of God's kingdom in its widest sense and extent.

The Bible in this matter is strangely ignored. Not a few English Christians pride themselves in founding their religion on the Bible; and preachers always take their texts from it. Multitudes profess to be willing to go by the Word of God in dealing with their fellow men, yet in this matter of giving, how few seem willing to go by their Bibles in dealing with God!

If, however, the Bereans were more noble than those in Thessalonica in that they searched the Scriptures in order to test the doctrine preached by Paul and Silas, then, those Christians to-day who search into this matter, and honestly seek to be guided by the will of God, are more noble than those who shut their eyes to the teaching of Scripture, and through cowardly fear of unwelcome conviction of shortcoming, give only according to their own ideas, and impulse, and caprice. If God has made a law, or indicated His will on the subject, we ought not only to know it, but to

keep it; for "he that hath My commandments and keepeth them, he it is that loveth Me." ¹

¹ John xiv, 21.

Passing, now, from the pulpit to the class-room, we have in the whole subject of giving, and its connection with the advancement of the Kingdom of God upon earth, an excellent subject to study in Bible classes;* and to what fruitful purpose pro-

* The *American Bible Society's Record* (vol. xliii. p. 42) reproduces, for the study of those who do not believe in missions, the following passages of Scripture, as highly suggestive topics arranged in a "Giving Alphabet":

All things come of Thee, and of Thine own have we given Thee
(1 Chron. xxix. 14).

Bring ye all the tithes into the storehouse . . . and prove Me, etc.
(Mal. iii. 10).

Charge them who are rich in this world that they do good, etc.
(1 Tim. vi. 17, 18).

Do good unto all men, especially unto them who are of the household of faith (Gal. vi. 10).

Every man according as he purposeth in his heart, so let him give
(2 Cor. ix. 10).

Freely ye have received, freely give (Matt. x. 8).

God loveth a cheerful giver (2 Cor. ix. 7).

Honour the Lord with thy substance, and with the firstfruits of all thine increase (Prov. iii. 9).

If there be first a willing mind, it is accepted according to that a man hath (2 Cor. viii. 12).

Jesus said, It is more blessed to give than to receive (Acts xx. 35).

Knowing that whatsoever good thing any man doeth, the same shall he receive of the Lord (Eph. vi. 8).

Lay not up for yourselves treasures upon earth, etc. (Matt. vi. 19, 20).

My little children, let us not love in word, neither in tongue, but in deed and in truth (1 John iii. 18).

Now concerning the collection for the saints, upon the first day of the week let every one of you lay by him in store, as God hath prospered him (1 Cor. xvi. 1, 2).

Of all that Thou shalt give me, I will surely give the tenth unto Thee (Gen. xxviii. 22).

Provide yourselves bags which wax not old, etc. (Luke xii. 33).

Quench not the Spirit (1 Thess. v. 19).

Render unto God the things that are God's (Matt. xxii. 21).

portionate giving may be taught and worked in such classes is seen in George Sherwood Eddy's *Opportunity of the Hour; or, Christian Stewardship*, in which he writes :

" A Bible class, composed largely of servant-girls, taught by a pastor's wife, gives £300 (\$1,500) in a year for foreign missions. Mr. Stearn's church and Bible classes gave £3,800 (\$19,000) last year for the same cause ; while Dr. A. J. Gordon's church, of moderate means, after much prayer, quietly gave £4,000 (\$20,000) in a year to foreign missions. There were servants in his congregation who gave £10 (\$50), and shop-girls who gave £20 (\$100)." ¹

¹ p. 27.

Another hopeful field for instruction and labour in tithe-paying might be found in Bands of Hope ; and, for myself, how sorry I feel that when in parish work, in the case of such candidates as were prepared by me for Confirmation, I did not impress upon my confirmees the importance of setting aside a proportion of their income for God.

Lately, when paying my house-boys their first wages, I have, in more than one instance, taken the opportunity to give a present of two account-books, urging the lad, as each receipt is entered in

See that ye abound in this grace also (2 Cor. viii. 7).

The silver is Mine and the gold is Mine (Hag. ii. 8).

Unto whom much is given, of him shall much be required (Luke xii. 48).

Vow and pay unto the Lord your God (Ps. lxxvi. 11).

Whoso hath this world's good, and seeth his brother have need, how dwelleth the love of God in him ? (1 John iii. 17).

'Xcept your righteousness shall exceed the righteousness of the scribes, etc. (Matt. v. 20).

Ye know the grace of our Lord Jesus Christ, that though He was rich, etc. (2 Cor. viii. 9).

Zealous of good works (Titus ii. 14).

the ordinary cash-book, to place on the opposite page one-tenth thereof as deposited in the Lord's cash-box. This tenth being next entered on the left page of the second book (called the Lord's cash-book), its opposite page is used for the particular charities on which the tenth is expended.* A present of two such books, with kindly personal explanation, would, I venture to think, be a practical and valuable gift from a pastor to his confirmees; for, as Dr. Tweedie says :

“One remedy for the evil of covetousness is found in the right training of the young in regard to the claims of God. Who has not seen a youthful miser, selfishly treasuring all that he could collect; or a youthful spendthrift as selfishly squandering; or a youthful epicure forgetful of everything except his own gratifications? Now, as ‘the child is father to the man,’ such youthful tendencies demand a systematic correction. Self-denial may be fostered like any other grace. The habit of giving to God's cause is to be taught by careful and habitual training, ere the heart be ossified, or rather steeled, by the world: and only when that is done and blessed by the Spirit of God need we expect His cause to prosper. The injunction ‘Feed my lambs’ demands the inculcation of truth upon the subject of giving as upon every other.”

To lead the young to keep accounts of what is received for the Lord's cash-box, and the objects

* I have generally added to this advice, to place a tenth in the Post-Office Savings Bank, with the result that a “nest egg” is thus begun, and the spirit of two important practices—of giving and of saving—fostered. A friend of mine, the late Rev. Edward Maxwell, once Rector of High Roding, in Essex, felt so strongly the importance of encouraging thrift among household servants, that when he engaged a new domestic he was wont to bargain that she should save a tenth of her wages; and doubtless many afterwards blessed, and rightly blessed, their master's wisdom and care.

on which it is expended, is most desirable, not to say necessary; that it may be seen when and how the money has been expended; and also to make it apparent to the donor that his resolves and dealings with God are being carried out.*

* Specimens of such accounts may be seen in *Gold and the Gospel*: also in *The Lord's Portion*, by Mr. Ross.

CHAPTER XLIII

TITHING IN CONNECTION WITH THE OFFERTORY

Practical tithing as an act of worship, 515.—The giving of the masses often neglected, 516.—Whitaker's plan for working the offertory, 516.—Suggestions from America, 517.—Thoughts suggested by offertory coins, 518.—Comparison of coins with number of worshippers, 519.—Lenten boxes of the S.T.G., 521.—Value of offerings in kind, 521.—Illustrated by Mr. Spurgeon ; and the S.P.G. Mission at Nazareth, 521.—The "Lord's Corner" Guild, 522.—How the offertory may be aided by literature and correspondence, 524.—Dr. Pentecost's plan ; and his experience, 524.

BESIDES instruction from the pulpit, and in classes, much more teaching ought to be practically inculcated in connection with the offertory. Let giving be exalted to its true place as an act of worship. At Westminster Abbey, on special occasions, whilst money is being collected from the congregation, I have seen the canons and dignitaries advance one by one to the Communion Table, and on bended knee, in prayer, make, each of them, his offering. Similarly, the people also, in spirit if not in form, should be taught to give.

Mr. Rooke, in his pamphlet on *Systematic Giving*,¹ 1 p. 8. well observes :

"For the sake of example to others I would say, 'Give something at every service, not once a day for all.' If, however poor you may be, you are never seen to let the bag pass without an offering, others will copy you."

1 p. 3.

In the same pamphlet the writer also remarks :¹ "The Church's method of finance is not fixed upon a sufficiently democratic basis. The appeal has been to the wealthier members. The masses have been ignored. Very different are the methods of Nonconformists. . . . Every church member has to bear his share."

In illustration of this, Mr. Joseph Whitaker, in his *Practical Guide for the Successful Working of the Weekly Offering in a Christian Church*, says :

"In my opinion too much cannot be said in favour of the Weekly Offering in preference to Quarterly Pew Rents. The weekly plan not only raises twice or thrice as much as the other, but it also does an incalculable amount of good, in leading the people to look upon giving as a regular act of worship, and it comes to be felt as a privilege instead of being regarded in the light of a tax, or a payment for so much received."

Mr. Whitaker then gives practical suggestions, some idea of which may be gathered from the following, (as compressed) :

1. Get a good Treasurer or Secretary, determined to make the weekly offertory a success.
2. Supply each member of congregation with a circular describing the plan.
3. Ask members of congregation privately how much per week each will give, and then supply to each, small offertory envelopes enough for the half year, and numbered. These should be collected during service, if possible, or placed in boxes at the doors.
4. Enter receipt of envelope given on Sunday into a weekly offering account book against the name corresponding with the number.

5. Post up in the porch on Monday the amount collected on the preceding Sunday.
6. Send half-yearly to each person the amount promised, the amount received, the arrears, if any, and sufficient small envelopes for the coming six months, etc., etc.

Another writer of similar views was the Rev. John Ross, who, in his pamphlet on the *Certainty of the Weekly Offertory*, says: (1) It is Scriptural. It has the stamp of divine authority (1 Cor. xvi. 2). No other plan has. (2) It is easy (easier to give a penny weekly than thirteen times that amount quarterly). (3) It is universal (meant for poor as well as rich). (4) It is efficient (as often proved). (5) It is pleasant. (6) It is spiritually beneficial.

Once more, and by way of furnishing an example from the other side of the Atlantic, the American Free and Open Church Association publishes in pamphlet form¹ various *Reasons for Contributing Liberally in the Weekly Offertory to the Church's Support*.*

¹ Publication
No. 3.

* They are as follows :

1. Because God requires His people not to appear before Him empty.
2. Because the needs of the Church demand it.
3. Because, if you do not, you manifestly show that, whatever you profess, your love for the Saviour is delusive, for "He that seeth his brother have need and shutteth up his compassion from him, how dwelleth the love of God in him?"
4. Because things of eternity are of more importance than those of time : Christ than the world : the soul than the body.
5. Because the various excuses for not giving are too often vain and deceptive.
6. Poverty is a very bad excuse for giving nothing at all, though a good reason for giving but little.
7. Because whilst covetousness (a crying sin of this generation) is denounced by God, a cheerful liberality has its reward, both here and at the Judgment Day.
8. Because there might, with advantage probably to soul and body, be some retrenchment from the table, dress, etc., which would make drooping hearts glad.

Some of these ideas and methods will perhaps strike English Churchmen as somewhat drastic, but is it not time we awoke out of our ecclesiastical sleepiness, and took more pains to develop among individuals "this grace also" in its practical form, of giving, which was sufficiently important for St. Paul to desire, on behalf of the Church at Corinth?¹ There surely is a need for it.

Counting the coins of an ordinary church offertory may well suggest, to all persons concerned, some deep searchings of heart. I happened once to read the lessons at a church at Buckhurst Hill, and afterwards noticed in the vestry a tin box with half a dozen or more trays like sieves, each perforated with holes of a size to pass or retain half-crowns, shillings, sixpenny and threepenny pieces, etc. The whole collection was put in the top tray in this box, which was then vigorously shaken to and fro, with the result that the various pieces of money were

9. Because one reason why many fall in grace as they rise in prosperity, is that they do not proportion liberality to increase.
10. Because if you give only five cents where it might easily be fifty, you are mocking God by giving of that which costs you nothing.
11. Because the time is fast coming when you will have no earthly opportunity to be a co-worker with God.
12. Because, after all, your money is God's. You have no right to use it as if it were your own.
13. Because it is very unjust in you to receive the benefit of the clergyman's ministrations, in health, in sickness, and at death, and yet be careless whether the Church's finances are prosperous or not.
14. Because, instead of murmuring at so many calls, you should thankfully rejoice that the Church is so greatly extending.
15. Because whatever your difficulties in giving, if you regularly lay by weekly, as the Lord has prospered you, you will have a blessing.

"It is more blessed to give than to receive."

sifted to their respective trays and then counted ; the number of coins, and amount, being ultimately tabulated and posted at the church door.

To me this was a lesson ; and I have always since counted the offertory coins in the Churches under my charge, with the idea that some useful information and instruction may be learned therefrom.

For instance, when it is possible to count the congregation as well as the number of coins, the first discovery will be the number of those who fail to contribute at all ; for, if the people number two hundred and the coins one hundred only, it becomes clear that half the congregation have offered nothing.

Next, if the parish be not wealthy, and the number of pennies large, it is a cause of thankfulness, for they are the pence of the poor, and dear in the sight of God : but if, as I recently saw in a fashionable church in Blackheath, in which there are several carriage-folk and no poor, but where the number of pennies was painfully large, it suggested that that congregation needed instruction in liberal giving, as evidenced by the offering to God by so many of that which cost them nothing.

It may be suggestive, too, from time to time to divide the amount collected by the number present, or by the number of donors (taking each coin to represent one contributor), and see the average, and whether it is satisfactory. The eloquence of one of our bishops, when he comes to preach a charity sermon, fills a church I know to overflowing ; but I was much surprised, the last time I was present, at the meagre amount collected.

This seems to illustrate a remark of Mr. Hamilton in his prize essay on the *Principle of Church Finance*,¹ wherein he says :

"The truth is that occasional collections do nothing towards generating or keeping alive the *habit* of giving. As for those who run after popular preachers, they are notoriously bad givers. When Mr. Spurgeon was drawing ten thousand people every Sunday to the Surrey Gardens, he publicly complained that the collections at the doors, each Sunday, did not exceed £10, or less than one farthing from each person ; and this, when probably at least a hundred families had driven there in their own carriages !"

Another, and present-day story, comes from Exeter ; thus :²

"The State visit on Sunday by the Mayor and his Corporation to St. Thomas's Church was, I am sorry to learn, not at all a success from a financial point of view. The offertory, collected after the service, amounted to considerably less than are the average gifts of the faithful there on Sunday mornings. It only figured £4 1s. The largest coin contributed was a penny, and one of the greatest in value was a modest shilling."

The careful study, therefore, of the offertory coins, the contributors, the number of those who do not give, and the amount rendered to God, may suggest many lessons, not merely from a business point of view, as indicating whether the parish is thriving or not, but also as to the spiritual standing before God of the people, and their growth, or otherwise, in the practice of giving, which ought to be nourished and increased by the weekly giving of alms.

As a means of reaching the young, the Society of the Treasury of God, if it has effected nothing else,

¹ p. 26

² Flying Post, April 8, 1905.

has done practical service in having supplied, up to 1901, about 200,000 (and since that date from 25,000 to 30,000 a year) of cardboard boxes, which are given out, as already mentioned,¹ at the beginning of Lent. Then, at a special service, each young person brings the amount collected to the chancel, placing the same in the alms dish, which is solemnly presented to God. ¹ See p. 419.

The Society also supplies boxes for use at other times than Lent, past success suggesting that this practical movement might be developed with great advantage to those who use the boxes, in encouraging them to habits of giving. Besides this, it helps to bring pastor and people into contact.

It may be useful also to mention here another form of giving (where it can be practised) by parishioners who bring offerings in kind, that is, in other ways besides money. This is well illustrated in the *Autobiography of Mr. Spurgeon*,² who says : ² Vol. i. p. 253.

"When I became pastor at Waterbeach, the people could do very little for my support, and therefore I was an usher in a school at Cambridge at the same time. After a while I was obliged to give up the latter occupation, and was thrown on the generosity of the people. They gave me a salary of £45 a year; but as I had to pay 12s. a week for two rooms which I occupied, my income was not sufficient to support me; but the people, though they had not money, had produce, and I do not think there was a pig killed by any one of the congregation without my having some portion of it; and one or other of them, when coming to the market at Cambridge, would bring me bread, so that I had enough bread and meat to pay my rent with, and I often paid my landlady in that fashion."

This recalls to me something on a more systematic scale at the mission station of the Society for the Propagation of the Gospel at Nazareth, South India, at which I stayed for an hour or two when passing and re-passing through the night from Palamcottah to Megnanapuram. The missionary in charge, the Rev. A. Margöschis, was striving hard to develop among the converts the offering of their substance in firstfruits, tithes, etc. He wrote in 1901,¹ at the time of the Society's bi-centenary :

¹ Gospel Missionary,
October, 1901,
p. 119.

"Here all the clergy, catechists, Christian masters and mistresses have given one month's salary in full, whilst the children in the schools have denied themselves in various little ways to give to the Bi-centenary Fund. Many of the orphans made special efforts to give of their own scanty resources, and to do this they went collecting oil-seeds, which fall from the trees by the roadside ; these they sold and gave us the proceeds. When our Indian Christians make up their minds to give to God they voluntarily assess every source of income which they have. The firstfruits of all the crops, the firstlings of animals and birds, tithes of their produce in money and in kind, a fixed proportion of their daily food ; these all, and more, are given willingly."

In keeping with these offerings in kind may be mentioned "The Lord's Corner Guild," in connection with the Salvation Army, the purpose of which is the maintenance of their missionary operations abroad.

"Associates agree to sanctify to the Lord, and set apart, a definite portion of their property, possessions, or means of income. The portion is selected entirely at the member's option, and may, for instance, comprise a tree in the

orchard, a firstborn of the flock, a hen, a hive of bees, a plot of land on the farm, a row of potatoes, or produce, a special line in any business, income earned upon certain (named) days of the year, a dwelling-house, etc., etc.

"Associates contribute an entrance fee of one shilling, and will be supplied with a form upon which they will set forth the particular portion which they propose to devote to the Lord by this means, and in exchange for which a card of membership will be supplied."

Something analogous may be tried in agricultural parishes in England at harvest festivals, and the scheme might be expanded, perhaps, in other directions, not forgetting that responsibility towards God may be well discharged, in some cases, by those who can give time, though possessing little money.

A good illustration of this has been brought to my notice from Cliffe at Hoo, in Kent, where they rejoice in a fine thirteenth-century church, which is very large, so that the keeping it in order is, financially, not a negligible matter, especially as the three thousand parishioners are all working people, with not one resident gentleman among them. The church, however, is said to have been kept, during the past five years, as one of the cleanest in England. And why? A sermon was preached on the duty of self-denial for Christ's sake; and this was followed up by an arrangement under which the clergy and some of the parishioners have met every Friday, and washed and cleaned the church from one end to the other. This devotion on the part of working people has saved the expense of a church officer as cleaner, and is judged to be worth putting on record.

It should, however, be borne in mind that by far the most important part of the business is, not the bare amount of money collected, or the ostensible purpose served, but the inculcation of an educational measure, and a cherishing in the mind of the giver, by repeated offerings, of a spirit of stewardship towards God.

Much may also be done to encourage giving through the offertory in the Church by judicious use of literature and correspondence. Who shall say how many have been influenced in favour of tithe-paying by the writings of such men as William Arthur, of John Ross, and by numerous pamphlets and minor writings issued in connection with the Systematic Beneficence Society forty years ago? And how much more might be done now, by a means not much known then, namely, parish magazines, parochial tracts, and pastoral letters! Quotation has been made¹ from a pamphlet called No. 35 of *St. Bartholomew's Church Tracts; What Does Your Religion Cost You?*—which is admirably suited to be left at every door of a parish, as putting the duty of giving in a pungent, homely fashion, that can hardly fail to attract attention.

Dr. Pentecost, of New York, does better, however, than plead in this impersonal way with his flock, as seen from his booklet *Systematic Beneficence*. After setting forth reasons “when and how to give,” and stating a certain sum he thinks the members of his congregation might give for various objects suggested, during a year, he goes on to say, “In order to assist you in thus honouring the Lord,

¹ See vol. i.
p. 341.

I am sending to each one of you a card," which reads as follows:

"WEEKLY FREEWILL OFFERINGS FOR 1898.

"... The pledges received (see reverse side) will be considered *confidential*. It is therefore hoped no person will be deterred from giving. The giving is not a tax, but a voluntary freewill offering. The pastor sincerely desires that all the members of the congregation will join heartily in this grace for the glory of God, the better maintenance of our Church, and the extension of Christ's kingdom the world over."

[ON OTHER SIDE.]

"For the object specified, and in accordance with the plan proposed, I agree to give each week as God shall prosper me, the amount indicated on the schedule below by the mark X. By God's help, as an act of worship, and an expression of my gratitude for temporal and spiritual mercies daily received, I will strive conscientiously and regularly to make this offering during 1898. If I am absent or unable to make the offering on any given Lord's day, I will make it good at another time, if possible to do so.

5 cents. (3d.)	10 cents. (6d.)	25 cents. (1s.)	50 cents. (2s.)	75 cents. (3s.)	\$1'00 (4s.)
\$2'00 (8s.)	\$2'50 (10s.)	\$3.00 (12s.)	\$4'00 (16s.)	\$5'00 (£1)	\$10'00 (£2)

Name.....

Address.....

The card, being duly signed, is intended to be returned to the pastor, who sends the willing

parishioner fifty-two freewill-offering envelopes numbered and dated ; one for each Sunday in the year, concerning which the communication goes on to say :

" On Sunday morning let it be your privilege to place in the envelope for the day your offering, and do this as an act of worship : bring it with you to church, and deposit it on the plate. . . . In this way a worshipful habit will be acquired, and great grace will abound in your own souls. Understand clearly that the treasurers of this fund do not know any names, only numbers. . . . Once in three months a numbered list of offerings will be published, with amounts, so that each offerer may see that his offerings have been duly received and properly registered." ¹

¹ p. 54.

Now, much of this may appear strange to English eyes ; but practical folk will like to hear of results, and to read Dr. Pentecost's reply to Dr. John Moir ² concerning some questions on systematic beneficence. Dr. Pentecost writes to him :

" I have practised it [systematic giving] myself, and have steadily inculcated it upon my people, and introduced it as a part of the regular worship of the various churches of which I have been the pastor. . . . I have seen at least four churches which, before they began this method of beneficence, were struggling for existence, so far as finances were concerned, and not contributing in any appreciable degree to the extension of the Redeemer's kingdom by their gifts, rise out of all debt and go to the very front rank of the churches in this matter. The last church of which I was the pastor used to lay on the plate every Sunday, as freewill offerings, from £40 to £60 for benevolent purposes, yet in this church there were few persons whose incomes were as much as £1,000 per annum."

The above is an excellent example of combining the power of the press with pastoral correspondence.

² Storing for God, p. 20.

CHAPTER XLIV

FINANCE MEETINGS AND ORGANISATIONS

Meetings for considering finances, 527.—How to be conducted, 528.—Testing by ballot, 529.—Responsive readings on tithe-giving, 531.—How reforms are effected, 531.—Need of vehemence in pioneers, 531.—Opinion of Mr. Gladstone, 532.—His desire for a new association, 533.—The power of combination, illustrated by Wesley, 533.—The Tenth Legion, 535.—Specimens of tithe-giving pledges, 535.—More than enrolment needed, 536.—American Baptist Commission on systematic beneficence, 537.—Its origin and area of operations, 537.—Its organisation, 538.—Its plans, 538.—Tithe-paying among American Baptists, 540.—Need of organisation in the Church of England, 540.

IN addition to agencies connected with the sanctuary, or place of worship, mention should be made of the platform and social gatherings, or, in other words, the convening of meetings at which the principles of modern tithing may be inculcated, and the practice of them propagated. Much was done, generally, forty years ago, by means of lectures, addresses, and literature, by the Systematic Beneficence Society; and, to judge from the reports of meetings published in the *Benefactor*, the gatherings in some cases were very large and enthusiastic. But there appears to have been a total lack of organisation whereby the seed sown should be afterwards cared for. Individuals, as we know, were influenced, and fruit appeared; but no corporate

efforts were made to cause the movement to take permanent form.

There seems to be no reason why such gatherings should not be convened again ; but the foundations of more solid and lasting work might perhaps be laid if smaller meetings for parishes, or towns, could be gathered, and the subject brought before people in a manner more personal and individual. In other words, there should be more pains spent in bringing down the general to the particular.

Mr. W. L. Amerman, in a pamphlet called *Learning to Give*, after urging the practice of tithe-giving in connection with missions, goes on to say that the fruits of patient work on behalf of tithe-paying may be gathered in at an annual meeting which should deal solely with the financial side of affairs. He suggests that the meeting may be conducted something in this way.

He would set certain members of the community to investigate and study thoroughly the contributions, say, to Missions, Home and Foreign, during the previous few years, as raised by the parish or congregation or district. A treasurer should read a report. A few young men in business should act as "statisticians." Having computed the possibilities of giving certain sums (such as two cents. a day, ten cents. a week, an extra cent. a day, etc.) by the members of the congregation or parish, some one should be appointed to quote Scripture teaching about giving. Others might tell about the liberality of converts from heathenism, and this should be followed by a few personal experiences

from persons who pay tithe or practise proportionate giving ; the meeting being made to culminate in a secret ballot to ascertain the custom of members present as to their giving, also to induce decision, and perhaps obtain signatures to some form of pledge for the future.

This testing may be done, says Mr. Amerman, by outlining four different positions in relation to charitable expenditure upon a blackboard, as follows :

1. I give one-tenth, or more, of my income to God's work.
2. I give a fixed proportion, but less than a tenth.
3. I will in future give a fixed proportion ; at least, for a six months' trial.
4. I will in future keep a strict account of all I give.

To secure privacy there should be provided printed slips, each of them bearing the four numbers, with a line perforated between each, so that the desired ticket may be easily detached. Each person should then drop the ticket appropriate to his own case into a box or basket passed around. Of course, the tickets need not be signed ; and to avoid all semblance of coercion, and so that no one's feelings may be hurt, it is well to provide a fifth number, or a blank, to be used by any who prefer not to state their practice.*

The tearing off of the tickets, and placing them in a ballot-box or other receptacle, should be

* A test voting-card may be had for this purpose of the Society of Christian Endeavour ; but it is manifest that, if preferred, a blank space may be substituted for the fifth number, or the terms on the spaces of the card altered, if judged desirable.

carefully explained to the audience; and after the collection has been made, the tickets should be quickly sorted and counted. In this eminently practical way the meeting may learn definitely how many tithe-payers and proportionate givers are present; how many are willing to try the tithing plan; and, in the case of those who do not see their way to undertake so much, there is something gained if people can be induced to abandon slipshod methods of giving, and for the future, at least, to keep an account of all they set apart for the Lord's work.

TEST VOTE ON
PROPORTIONATE GIVING.

1 My rule is to give to God one-tenth or more of my income.

2 I will adopt for a six months' trial the plan of giving one-tenth.

3 I will give henceforth a fixed proportion, though less than a tenth.

4 I will begin at once to keep careful account of all I give away.

5

The practice of individuals in the meeting having been thus tested, the chairman may make such

remarks as he thinks fit, discussion may follow, questions be answered, the practice of tithing be urged, and perhaps a committee formed to push the plan in any way that may be deemed desirable and possible. Moreover, if such meetings could be repeated at stated intervals, and a record of figures kept, it would furnish some indication of the progress of tithing practice in a parish, or neighbourhood, and the growth, or otherwise, of a sense of stewardship before God.

Another way in America of conducting a meeting for the furtherance of proportionate giving, as reproduced in *Storing and Obtaining*,¹ is by means of what is entitled a "*Reponsive Reading*," such as has been in use at meetings of the Women's Christian Temperance Union and similar societies. The leader of the meeting reads a short extract upon the subject of proportionate giving, and then some one present reads another, and so on alternately, the object being to bring before those assembled, information, instruction, and example.

¹ For January, 1896, p. 5.

Other forms of meetings, lectures, addresses, etc., will suggest themselves to those who bear in mind that, if the practice of tithe-paying is to be revived, a thorough reform must be effected in popular ideas of giving, in attempting which we must not forget the power of combination, organisation, and association.

For, how is the public mind usually acted upon? Mr. T. P. Browning says :

"The pioneers and inaugurators of great reform movements ought to be zealous and somewhat vehement men,

who, careless as to the popular voice, will, without fear or partiality, or any great regard to consequences, denounce sternly and energetically, through every instrumentality which they can command, those evils which they have set themselves to remedy. . . . No movement can well dispense with such men. On the whole, the end is gained : by the eloquence of vehement earnestness, by strong and hard words perhaps, or even in some degree by eccentricity. General curiosity and attention are excited ; opposition is roused (one augury of success) ; the public ear is won, and is then ready to hearken unto those more calm and measured arguments which may be propounded with effect by the cautious and judicious.”¹

¹ Free Worship
and Free
Offering,
Essay I.
p. 52.

Similar thoughts, presumably, were in Mr. Gladstone's mind, when, writing his paper on Mr. Carnegie's *Gospel of Wealth*,² he said : “ What is wanted is to rouse, and, if necessary, rouse by disquieting, the consciences of those who make no effort.” Twenty years previously Mr. Gladstone had written to the Secretary of the Systematic Beneficence Society thus :

² Nineteenth
Century,
November, 1890,
p. 617.

“ I cordially approve of the principle involved in a combination, in which each person binds himself simply to this : to devote to the purpose of alms, that is, as I understand it, of religion and benevolence, a minimum proportion of his income. . . . I do not understand that all need fix the same, nor that we need know what another fixes : and the only guarantee would be in the honourable bond to fulfil a mutual engagement. . . . Adhering, as I do, to this as a basis, I should view with satisfaction all measures calculated to facilitate or extend action founded on it. What those measures should be I must leave to others more experienced and competent, and less occupied, than I am, to determine.”³

³ Benefactor,
January 20,
1869 p. 269.

That this was no mere passing opinion of Mr. Gladstone's is plain, in that he not only proposed ¹ that a new association should be formed, but he offered to receive the names of persons who assented to the general conception.

¹ Nineteenth Century, November, 1890, pp. 691-693.

Again, in 1896 I received a letter from the Rev. J. B. Ferry, from Wetton Vicarage, Lincoln, in which he wrote: "I have recently written to Mr. Gladstone on the subject of proportionate giving, and he says he is 'still ready to fall into the ranks of any movement on a promising scale.'"

As to the power of combination in the matter before us, Mr. William Speer, the Secretary of the Presbyterian Board of Education in America, writes:

"It is the purpose of the divine rule to do more than merely engage every *class* in the Church in giving. It aims to interest every single individual; and to give him, or her, a place and share, in the work of bringing the world into obedience to the Lord Jesus Christ."

² God's Rule, etc., p. 198.

The power of the Church of Christ, were this idea brought into effect, he illustrates (in regard to money contributions) by showing how the principle works in the affairs of the world. Then a further illustration is drawn, as to the power of combination, from the plans of the Methodists.

Their Communion is divided into classes, the origin of which is traced to the Wesleyan Chapel in Bristol being in debt; whereupon it was agreed that each member of the Society should contribute one penny a week to reduce the burden. The Bristol Society was accordingly divided into classes, and, for convenience, one person was appointed to collect

weekly subscriptions from each class and to pay the amount to the stewards.

Mr. Wesley's methodical and practical mind adopted the plan; and he divided their London Society also into classes, each consisting of about twelve persons, one of whom was styled "the Leader." *

To what importance these classes have attained has already been noticed.¹ Isaac Taylor was of opinion that in marshalling a host for a single initiatory purpose, Wesley has never been surpassed by civil, military, or ecclesiastical mechanists,² and we may well consider whether this disciplinary teaching has not had much to do in the success with which the Wesleyans have recently shown the world how to raise, by voluntary contributions, a fund of a million pounds sterling.

Mr. Gladstone suggested, as already observed,³ for the promotion of systematic giving, the formation of an association, which he differentiated from a society; and seemed to contemplate a union of persons who are simply committed to themselves and each other in setting apart systematically and proportionately a part of their income for charitable and religious purposes.

* It was the Leader's duty: I. To see each person in his class once a week. (1) To inquire how their souls were prospering. (2) To advise, reprove, comfort, or exhort as occasion might require. (3) To receive what they were willing to give towards the relief of the preachers, church, or poor.

It was the Leader's duty: II. To meet the minister and stewards of the Society once a week, in order (1) To inform the minister of any that were sick. (2) To pay the stewards what they had received of their several classes in the week preceding.

¹ See p. 402.

² Speer, *God's Rule*, etc., p. 209.

³ See p. 533.

This, so far as it goes, is good ; and if no more were needed, such an association might be recognised in the "Tenth Legion" already alluded to, which issues a certificate of membership, in applying for which the applicant states that he is a Christian whose practice it is to give God the tithe. He is thus in a manner pledged to tithe-paying, until he withdraws from the Legion, which he may do at any time, by notifying the General Secretary.

Apart from this, several American writers suggest the desirability of a written pledge, if only for the private help of the tithe-payer ; and several forms of pledges are before me.*

Now, if right principles and practices in giving

* Here is one from *How to Give—the Bible Way* (p. 42):

"I believe that every good gift cometh from the Lord, and that I ought to honour Him with my substance and with the first fruits of all my increase. I acknowledge the obligation of the rule for giving, which He has laid down. I engage therefore to enter into an account with Him, and to give Him week by week, or at longest year by year, a certain percentage of my income. In view of all my circumstances, and looking at Christ, I decide on . . . per cent. for this coming year. I will give all it brings sacredly to Him, using it as His agent, in His name. And may He direct my judgment, so that I may use it as shall most advance His work, and the glory of His name. May God give me grace to keep this pledge when my faith and my love are tried. May He control my business as shall be most for His glory and my good, and may His rich blessing go with the gifts I make, for His name's sake."

Yet another is from an American lady, Esther Tuttle Pritchard, a member, if I mistake not, of the Friends' Women's Foreign Mission Union, who has been a great worker in the Proportionate Giving cause :

"I covenant with the Lord, and with those who enter with me into the fellowship of this consecration, that I will devote a proportionate part of my income—not less than one-tenth—to benevolent and religious purposes.

"And this I do in the name of our Lord and Saviour Jesus Christ.

"Date..... Name....."

can be fostered by the use of such pledge-cards, or by forming such associations as the Tenth Legion, which has no dues or taxes, no publication of members' names, no receiving of voluntary contributions, no constitution, bye-laws, officers, or meetings: then, even though the only or chief bond of union be that each member of the association owns himself a tithe-payer, and is thereby pledged to himself and to his fellow members to live as such, until he withdraws by giving up his certificate, there is *something* accomplished; for it is an encouragement and a source of strength to be associated with so many thousands of our fellow Christians who think and act as we do.

Nevertheless, we must not lose sight of the fact that most of the societies established for the promotion of systematic giving have failed to continue, or to become permanent institutions. Herein I am disposed to agree with a Canadian correspondent who is keenly alive to the importance of the subject, and who thinks that the pioneer movement of modern times, the British Systematic Beneficence Society, came to an end for lack of proper organisation.

If so, and if we wish to see the practice of tithe-paying revived speedily, notice should be taken of other organisations also, in which combined action is contemplated on a more elaborated plan for the furtherance of tithe-paying principles.

This was suggested by a letter written to the Editor of the *Benefactor* so far back as January 8, 1864, thus :

"Dear Sir,—I am much interested in the 'Systematic Beneficence' movement and Society. The Society 'does not enrol members' (why not? I wish it did), or I would ask you to put my name down. I shall send a donation or subscription to your funds sometimes; at present I give to the cause *locally*.

"After a visit from the Rev. J. Ross, we have formed here a local society called 'Hemel Hempstead Systematic Beneficence Society.' It was a question whether we should call it *auxiliary* to the British Systematic Beneficence Society. Is it part of your plan to have local auxiliaries? Would it not be well to encourage their formation? . . . Even a very small band of men combining may do much to keep alive the whole subject—may follow up the impression produced by one of your meetings, or prepare the way for one.

"Yours faithfully,

"W. C. LEONARD, M.A."

This, then, seems to advocate Parochial, or District Associations; but in the Tithe-giving Club of Omaha;¹ the Societies of the Treasury of God in Canada, and England; the Proportionate Giving Union; and others, we have movements seeking to cover a wider area with more elaborate organisations.

¹ See pp. 416, 421, 437, 439.

The most ambitious and elaborate of the schemes I have met with is that of a Commission on Systematic Beneficence in connection with the American Baptist Union already referred to.²

² See p. 491.

Bulletins 1, 2, and 3 have been sent to me. Bulletin No. 1 informs us that the commission was effected in July, 1896, by the election of a chairman, vice-chairman, secretary, and treasurer, and by the appointment of four standing committees,

namely: (1) On organisation and development of the commission, (2) On statistics and literature, (3) On plans of giving, (4) On public meetings and conferences.

In the autumn of the same year members of the commission attended meetings of various American State conventions to secure the appointment of co-operating State (or county) commissions, twenty-seven of which were appointed. The coloured Baptists also appointed a co-operating commission, and, in the following spring, commissions were to be organised in associations and congregations.

Taking a general survey, the field of operation to be covered extended to 30 State (or, as we might say, county) conventions, 550 associations, and 10,800 churches, for the development of Christian beneficence among 900,000 Baptists in the Northern and Western States of America. The bulletin continues:

"We must also take into consideration methods of operation by our great benevolent organisations; diverse interests; about 3,000 struggling churches with less than 100 members each; 3,000 churches that have services only fortnightly or monthly; about one-fifth of our Churches annually without pastors for various periods; and frequent changes of pastors."

Bulletin No. 2 is concerned with System in Religious Offerings,* whilst Bulletin No. 3 submits

- * I. Church expenses, which should be managed with the same degree of intelligence as a well-regulated business organisation.
- II. General beneficence: (1) City and State Missions. (2) Home Missions. (3) Foreign Missions. (4) Bible, Sunday School, and Colportage work. (5) Christian Education. (6) Miscellaneous objects.

that each congregation by formal vote should declare (1) What objects of beneficence should be placed upon its calendar of offerings, and (2) What specific plan of offerings should be followed ; and advocates that a plan once adopted should be faithfully carried out ; after which are suggested four methods of so doing :*

After reading these elaborated plans connected with the American Baptists which have now been in operation, presumably, for nearly ten years, but

III. The Commission recommends that all money shall pass through the Church Treasury ; miscellaneous, indiscriminate, unintelligent giving should not be encouraged.

IV. Each benevolent cause adopted by the church should have a stated time annually when its cause should be presented publicly.

V. In several States a rotation of causes is in successful operation.

VI. Three ends are to be striven for : (1) The development of Christian character. (2) The education and training of the Church. (3) Increase of Beneficent Funds.

VII. The young should be trained to beneficence.

VIII. Pastors should seek to cultivate beneficence in the same way as they cultivate any other Christian grace : by faithful preaching, by earnest appeal to the loftiest and purest Christian motives, and by their example.

IX. The Commission disclaims any other purpose than that of being helpful to their congregation.

* 1. Weekly offering for all objects. Pledge-cards being signed as to what each will give weekly. Envelopes with contents to be offered weekly.

2. Weekly offering for all objects on a basis of percentages. The church adopts a list of objects to be helped, and decides how much per cent. of the whole that is collected be given to each ; each contributor, however, being at liberty to designate on his card his own wish as to the distribution of his gifts, if he is not pleased with the one suggested by the church. To each signer of a pledge two sets of envelopes, one white and the other coloured, are supplied, one for church expenses, the other for general beneficence.

3. Offerings for church support weekly. For other objects at stated times. Thus, for example, January 15 to February 28, Foreign

concerning which I have no information from headquarters as to results, it was interesting to me to note what follows from a pamphlet, *Biblical Finance by a Business Man*, signed O. H. S., Chicago :

“ The estimated tithes of the Baptist denomination alone in America are fully eighty million dollars (say, £16,000,000) a year. We [Baptists] paid less than twelve millions (£2,400,000); we withheld sixty-eight millions (£13,600,000) of our tithes last year, to say nothing of the offerings.”

At the end of the pamphlet, however, the author tabulates instructively the average per head paid by the Baptists of the United States for 1895, according to their year-book, beginning with Nevada (whose Baptists gave about £4 a head) and in a descending scale through forty-three States to Arkansas, the Baptists of which gave per head \$1.09 (or, say, 4s. 3d.).

These figures from America, and the methods of Wesleyans throughout the world, suggest to me, as a Churchman, whether some new organisation might not profitably be set on foot in the English Church, the members of which are invited to send up a world-wide offering at the time of holding the next Lambeth Conference, in 1908.

Missions ; March 1 to April 14, Home Missions ; April 15 to May 31, Educational Work ; June 1 to September 14, Miscellaneous objects ; September 15 to October 31, Bible, Sunday School, and Colportage ; November 1 to December 14, State (or county) work, etc., etc.

4. The Envelope System.—Packages of fifty-two envelopes may be distributed at beginning of year, one to be returned each Lord's Day, for church support ; or, envelopes bearing a printed list of objects of beneficence may be distributed at beginning of year, and offered weekly to a general fund for such objects ; or a certain number of weeks may be set apart for certain objects to be collected for.

CHAPTER XLV

AN APPEAL TO THE CLERGY

The clergy looked to as reformers, 541.—Difficulties from want of thought, 541.—Mr. Kane's *Pew to the Pulpit*, 543.—Sensitiveness and the personal element, 544.—Unwillingness to bear reproach, 545.—Temptation to seek large and overlook small donations, 546.—A wider outlook necessary, 547.—Financial examination of parishes, 548.—Unique opportunities of the clergy, 549.—Their office recognised, respected, and themselves often loved, 549.—Willingness of the laity to be led, 551.—Cannot clergy restore what their predecessors established? 551.—Successes of clergy on behalf of Foreign Missions and Temperance, 552.—This, a day of surprises, 553.—Are the clergy to blame? 554.—Author's shortcomings, 554.—Opportunities of deputation preachers and missionaries, 555.—Teaching from experience, 556.—Mr. Gladstone and Dean Colet, 556.—Jacob's vow urged upon clergy, 557.—Clerical experiences of God's faithfulness in financial affairs, 558.—Incitement to retrieve the past and improve the future, 562.

IF, then, there is needed a reformation in modern almsgiving, and a revival of the principle and practice of tithing, where shall we look for reformers? First, naturally, among human agencies, to the clergy, as one of whom I venture to make this chapter an appeal *ad clerum*.

At the outset, let it be acknowledged, and looked fully in the face, that there are difficulties in the way. For instance, is it quite certain that every clergyman before his ordination, or within a reasonable time afterwards, has given this subject the

attention it deserves, and carefully threshed this matter out?

Theological students are required to study the Hebrew of the Old Testament, the characteristics of the Greek of the New Testament, its geography, natural history, and "Introduction"; but how many out of every hundred Biblical students ever sit down with lexicon and concordance, determined to search the Bible from cover to cover, with the question before them, "What proportion of a man's income do the Scriptures teach ought to be rendered to God? or, What has God revealed as to His will in this matter?" I do not remember the subject ever being referred to in college lectures, nor, if it had been, should I have known where to turn for good text-books on the subject.

Since I began this treatise I have read a few papers at clerical meetings; one was at Blackheath, where among those present was a septuagenarian, who had been a Bampton Lecturer, and had written books on the Pentateuch. Yet after hearing the paper (abridged from early chapters of this book), he was candid enough to say: "Some of us have been studying our Bibles all our lives, but to-day have learned something about tithes we never knew before!"

So, again, at a larger meeting of clergy at Highbury, a condensation of later chapters of this work elicited remarks to the effect that what had been said was little short of a revelation, and within a very few days one at least of the auditory began

to practise tithe-paying, and another, with his new light, as he told me, to preach it.

Two instances may also be mentioned of laymen ; one a scholarly and literary Fellow of the Royal College of Physicians, whom I asked to look over, critically, a paper on Pagan Tithe-giving I read before the Victoria Institute, and who, after a few minutes' conversation upon the subject, said : " Dear me ! yes, I am afraid I have not considered this matter of proportionate giving, and must look into it " ; whilst the second, a well-educated gentleman at Cannes, after a sermon in which I had introduced the subject, volunteered the remark to me that he had listened to what he had heard " quite as an education."

Now, if this lack of study and attention to the subject be true of any considerable number of the clergy, it need not surprise us if a much larger number of the laity are very hazy as to what God's will and claims concerning tithe-paying are. This is temperately put by Mr. Kane in his *Pew to the Pulpit*,¹ wherein, after telling the clergy that many ^{1 pp. 2, 3.} of them give too much, while the great majority of the laity give too little, he continues :

" On the other hand, we laymen do not mean to be as wanting in benevolence as you no doubt often think we are. Our hearts are oftener nearer right than our heads and hands. We do love our common Master, and do desire the spread of His Kingdom much more than our actions, and more particularly our gifts, would often indicate ; but are we wholly to blame ? Have you done your whole duty to us and by us ? Naturally and rightly we look upon you as our teachers, and depend upon you

for needed instruction. Candidly, is your teaching always plain to the point, and within our comprehension? You tell us that we 'owe everything to the Lord.' We admit it; but do you intelligently instruct us as to the times, amounts, and methods of payment? . . . You tell us to 'bring all the tithes into the storehouse,' but do not explain to us what tithing means. . . . You tell us 'to lay by as God has prospered us,' and yet give us no light or rule as to the proportion we should lay by."

But, besides lack of attention and careful study of the subject in the past, it may very well be that not a few of the clergy avoid the subject, perhaps, from natural sensitiveness and a dislike of what is sometimes spoken of as "begging." If they happen to be poor men, then, to remind their flocks of the duty to support the clergy is very much, they think, like preaching from interested motives; and so they fear their congregations will regard it.

The *personal* element comes in. I was invited, a while ago, to preach for a friend in his village church, and took occasion to deliver myself of a strong exhortation upon tithing; whereupon the vicar highly approved and thanked me. "But," said he, "*I* could not have preached like that; they would not like such plain speaking from *me*!"

Again, if a vicar have means of his own to add to his official income, and finds himself better off, and keeping a larger establishment, than many of his flock, he may be tempted to shirk the faithfulness needed for telling his people of their duty in pecuniary matters towards the ministry at large, lest they should point to his own affluence, and so excuse themselves.

A friend of mine, I remember, accepted a living in the diocese of York with an income barely enough to support even a bachelor. Presently he married a lady with a moderate competency, who, calling upon me one day, nicely dressed in seal-skin jacket, spoke of the vastly increased population of her husband's parish and its small income. Whereupon I suggested the desirability of reminding the parishioners of their duty to do something towards providing clerical assistance for their parish and vicar ; but my friend's wife soon spotted a difficulty, and laughingly remarked, " I don't think we look as if we need it."

This may have been true ; but the serious part of the business was that the parishioners were let alone in their sin of failing to do their Master's will as to the support of an adequate number of clergy, or other workers, to minister to the spiritual needs of an overgrown parish, and God's cause was suffering by reason of their lack of service.

But besides this sensitiveness, is there not among too many of us clergy an unwillingness to preach on subjects that are unpopular, much less to bear reproach, scoffing, or contempt? A pamphlet entitled, *Every One of You, a Word to all the Members of the Free Church of Scotland on the Subject of Giving for the Cause of Christ*,¹ lays ¹ p. 4. bare the difficulty thus :

" There are numbers of professing Christians in all our churches who greatly dislike sermons on Giving, and will not listen patiently to anything on the subject. Why? Because God's Word, if faithfully applied, condemns their

own covetousness, and exposes the hollowness of their professions."

¹ Motives,
etc., pp. 3, 4.

Again, Mr. Lemuel Barnes puts the matter thus ¹ :

"The churches need more thorough-going instruction on the financial phases of religion. They are instructed to surfeiting in many directions. In this direction their ideas are perished because they have not been well fed. The bread of life here is abundant, but we haven't freely served it, or have crumbled it up into sweetened puddings and other fancy dishes. Jesus Christ taught plainly, over and over again, as to the use of property. When it comes to those teachings of His, we ministers are apt to mince the matter, and to allegorise and generalise and vaporise, until there is nothing seen but mists and rainbows where God lodged thunderbolts.

"How often, I wonder, is the parable of the rich fool handled without gloves? or the parable of the wise steward? Men took such teaching originally much as some of them do now. 'And the Pharisees, who were lovers of money, heard all these things, and they scoffed * at Him.'²

² Luke xvi. 14.

"A pertinent question is, Are we willing to be sneered at, as was the Master, or even met with a grieved look, for similar teaching? Besides Christ's many teachings, which say in *terms* 'mammon' and 'money,' many others have their primary application in that realm. . . . Thirteen of Christ's twenty-nine parables turn on a financial pivot. It is often more than a mere illustration; for property is pivotal in life."

Again, another difficulty, or snare, to the clergy is the temptation, so long as the parish or congregation pays its way for current expenses, to rest content with gathering the comparatively large donations of the few, rather than to study how to secure that their financial duty is done by all,

* Literally, derided by "turning up the nose."—GRIMM,

thereby forgetting that if a man's habits about giving are wrong, his Christian life is wrong. It indicates, moreover, a miserable and selfish parochialism that does not expand beyond its own borders ; whereas, to quote Mr. Barnes again :

"Along with deeper, more Scriptural instruction as to the purpose of money must go also wider and more accurate instruction as to the needs of the world. . . . Men are lamentably uninstructed in social science—in the social science of beneficence. . . . All this instruction involves constant study, constant toil in teaching and learning. But, without it, greatly increased contributions are impossible. And it is the special phase of Christian thought calling for attention to-day as truly as 'justification by faith' did in Luther's day." ¹

¹ pp. 5, 6.

For, as Tweedie says : ²

"We fear that evil, if not fostered, has been too lightly felt, where all that is good and true should be promoted, namely, in the pulpit.

² *Man and his Money*, pp. 240, 241.

When nations are to perish in their sins,
'Tis in the church the leprosy begins.

"Has the whole truth of God regarding the right use of wealth been always made plain? Has man's responsibility as the steward of God been constantly and scripturally maintained? . . . Have men heard it articulately announced that they must either distribute God's gifts for God's purposes, or be detected as embezzling them? Ministers have often preached the Gospel faithfully and with power, in doctrine, but has the corresponding obligation to spread it been always pressed upon the conscience with equal energy as a duty? Men have set forth many of the privileges of the sons of God ; but has the privilege of dedicating first ourselves, and then all that we possess, to Him been invariably inculcated? The Church is just what the pulpit makes her—expansive and evangelistic, or

sectarian and selfish ; and ere she can rise from the dust, and shake herself free from blame, responsibility must be felt, duty must be proclaimed, and privilege set before all who name the name of Christ, but who are now at ease in Zion. Ministers must stand forth the prophets of their age, like Ezekiel and Jeremiah, reproving, rebuking, and exhorting ; for there is deep wisdom in the saying, 'From God, the First Cause, onwards, *persons* have ever been the moving forces of the world.' "

Now if the foregoing be true, surely we clergy ought to lay seriously to heart the spiritual condition before God of the millions of our countrymen who sacrilegiously defraud God of the portion of their incomes which in every age the Almighty has claimed to be His ?

Surely no pastor, who is worthy of the name, would learn otherwise than with deep concern, if he had it on trustworthy evidence, that half of his parishioners were living in the sin of drunkenness, or theft, or licentiousness ; but what is the measure of our concern or care if it appears that an immense number of our people are living steeped in the sin of covetousness, and thereby placing themselves in the position of persons whom God is expressly said to abhor ? ¹

¹ Psalm x. 3.

Is not this a matter sufficiently grave to suggest to us to examine our parishes, if only for our own information and in reference to our responsibility before God ? Might it not open some of our eyes a little wider, if we would count our congregations, count the coins they give, and see what proportion of the people offer nothing when they come to the house of God ? if we would count the number of

subscribers to every good work connected with their church, and see the proportion of subscribers to non-subscribers? and then try to form some idea, not what the public in general think of it, or what they will say, nor how it affects the financial condition of the Church, but how it is regarded by God, and how He is likely to act towards those who despise the financial claims of the Most High?

All this, of course, is suggestive of uphill work, but after all has been said, and difficulties allowed for, it must nevertheless be remembered that the clergy have unique opportunities for acting as Reformers in relation to the subject before us. For is it not recognised to be a part of their business now, as much as it was in the days of the Apostle Paul, to stir up their flocks to give systematically and proportionately of their substance for the furtherance of the Kingdom of Christ? No one disputes this position, however little they may like to be reminded of a duty they neglect; and that the clergy should so act is expected of them by the laity. Besides this, there is no class of the community who can, if they please, find their way with so little difficulty into every home in a parish as the clergy, and who, in nine cases out of ten, when they enter will receive a welcome.

The amount of respect, too, accorded to a faithful pastor in England, even if not always very demonstrative, is very real. I do not remember any country visited by me in the Northern Hemisphere where it has struck me as greater.

I remember a well-to-do lady friend of mine in the

West End of London, upon whom an impostor called pretending that her clergyman, through some fault of a relative, had been plunged into a financial crisis, towards which the impostor wanted a hundred pounds to set the clergyman right ; and he all but got it, his failure being due only to his clumsiness in deceit.

But my friend told me she would certainly have advanced the money, though she was not what I should call a particularly intimate friend of the vicar in question. This was not an ordinary case, perhaps, though it struck me as to some extent typical of the regard entertained by many parishioners for their vicar.

This respect for the ministry is manifested also in the absolute and unquestioning manner in which the English laity often trust the clergy with money to be given away at their discretion, and of which the givers never ask, or expect to have, any account rendered. I remember hearing Archbishop Benson, of Canterbury, once say upon this subject, "It is quite *touching* to see how our people trust us."

And so it is : for it is a mere commonplace to say there are many thousands of pounds a year disbursed by the clergy, the donors not knowing the receivers, nor the receivers the donors ; but all parties being commonly satisfied to trust to the honesty of the parson.

In many cases, moreover, this respect increases to something deeper and more like love : so that there are many incumbents who for any reasonable object, and with some of their parishioners, have but to ask to have.

I remember my first vicar, Canon Miller, of Greenwich, used to think little of asking his people for a hundred pounds on a Sunday, if pleading for a cause in which he was particularly interested ; whereas his predecessor, or his successor, perhaps, would have collected for the same object but half that amount. Not far from me, now, is a vicar who has so many collections that they talk familiarly "out of school" of his "bleeding" his people, whilst he, on the other hand, good-naturedly and mercifully adds that he always gives his congregation, after an appeal, at least eight-and-forty hours to recover !

So far, however, are numerous appeals for money from making some men unpopular, that they seem to grow thereon in popularity : and although, no doubt, the personality of the clergyman enters largely into such cases, yet the examples quoted, and others to be found elsewhere, help to illustrate the influence of the clergy, and the respect in which their counsels concerning almsgiving are held, as well as to show the willingness of the people (or, at all events, many of them) to be led.

Moreover, we may well consider : If it was the clergy who brought Christian tithe-paying into England, can they not, with God's blessing, restore it ? The docility and teachableness of the ancient Britons and Saxons, (who received the Roman missionaries, in part, probably, as wonder-workers,) were perhaps greater than that of the modern critical Englishman.

But whilst making due allowance for this, the

two main factors, which produced the adoption of tithe-paying in England are much the same now as they were in the days of Germanus, Lupus, and Augustin ; that is to say, human nature is the same, and so indeed is the Spirit of God.

We may be quite sure that the Britons and Saxons, until persuaded to the contrary, did not like parting with a tenth of their incomes, any more than their tenacious descendants do now ; but we may be equally sure that the Spirit of God can influence those descendants now, just as His power and the teaching of His messengers influenced their forefathers : but in both cases the labour, and prayers, and pains of the clergy are called for.

See what those labours have achieved in other directions ! Look first at what has been done, during the last hundred years, for the cause of Foreign Missions. Let it be remembered that when the Church Missionary Society unfurled its banner and appealed for missionaries, there was not a clergyman in all England who would go, nor, if there had been, was there a bishop to wish him God-speed ; whereas now, English candidates go forth by hundreds, and still more of volunteers present themselves, whilst all the bishops honour their office by giving the Society their patronage.

At the beginning of the nineteenth century, the Society's income was £373, and at the end of the century it was about £373,000. One had literally become a thousand. But this result would not have been attained had not the clergy acted as Reformers to three generations steeped in forgetful-

ness and neglect of Christ's command to evangelise the world.

Or, look again at the Temperance cause, which is another name for the reformation of the drinking habits of society, in which matter the work of the Church of England Temperance Society has fostered the formation of associations in thousands of parishes, in which the movement has been too powerful (in some few cases at all events) even for the publican.

Within a few minutes' walk of where this is written lives a vicar who tells me that in his parish (where Bands of Hope and Temperance work have been vigorously prosecuted for twenty years), more than one public house has been closed from sheer lack of customers.

And who shall say what good might not be effected if the clergy would throw themselves with like devotion into raising and reforming the present unscriptural, debased, and degraded ideas that prevail as to the portion of a man's income that should be placed in the Treasury of God?

In the religious world, as elsewhere, the present is a day of surprises. Only a year or two ago, a young man, Mr. Mott, after travelling through Japan, China, India, and Ceylon, was able to tell of crowds of students in those countries filling the largest halls that could be had, at meetings protracted to three or four hours in duration, to hear of and be interested in missionary effort; and this was followed by a convention, held in Toronto in March, 1902, at which 2,000 selected delegates

*1 C.M.S.
Intelligencer,
1902, p. 324.*

assembled,¹ besides 4,000 other students from more than 500 colleges, hundreds of whom had already pledged themselves, that, if God called them, they were ready to go to the utmost bounds of the world for its evangelisation.

How many persons, fifty years ago, would have believed such a thing possible? But, if men can thus be moved to offer themselves and their entire career for this work, ought it to be deemed impossible that many may also be moved to give to God, in a manner more worthy than they now do, a proportion, such as He can approve, of their money?

To this end ought not we clergy to consider how far (if at all) the present state of things may be due to our neglect? I cannot help feeling that we have been verily guilty in this matter. Speaking for myself, I may say that the thirteenth sermon I wrote was on "Systematic Almsgiving," which I preached within three months after my ordination. But, having preached it once, I put by the manuscript for nearly thirty years; and when invited to preach again, a quarter of a century afterwards, in the pulpit of my first curacy, I felt constrained to confess and deplore the unfaithfulness of my early ministry in this respect.

It was the more blameworthy, too, in me because, when I preached that early sermon, I had already for some years tested the soundness of the principle as applied to a small income, and I had received abundant evidence of God's faithfulness in coming to the rescue in times of need. I did indeed timidly conclude the discourse with the words,

“Go and do thou likewise” ; but I cannot find that I told the people I had been myself practising it for seven years.

Again, when, later on, in the course of my duty as a deputation preacher, I had frequently to urge the offering of money, I had numerous opportunities when a word might appropriately have been added upon giving Scripturally, Systematically, and Proportionately.*

* Occasional preachers, such as Association Secretaries and Deputations, may well bear in mind, in pleading for particular causes, that they occupy a position of vantage. When acting of late years in this capacity, I have sometimes concluded on lines such as these : “I trust that the appeal for the object which I am advocating to-day will meet with a liberal response, but I am far more anxious that you should, carefully, and before God, consider whether you are giving to Him, not merely for this particular object, but for the advancement of His Kingdom generally, such a proportion of your means as you believe to be according to His will ; such as you can expect Him to approve, and such as at the close of your life you will be able to look back upon with satisfaction.”

Again, many a missionary, in private interviews, as well as more publicly, might enforce the practice of tithing with immense benefit to the souls of those who seek his guidance. A clergyman of my acquaintance was on one occasion conducting a parochial mission in Kent, when a young woman, a school teacher, asked his advice in connection with a prospective advance of £10 in her salary. “Of course,” she said, “one pound of that will belong to God,” and then she proceeded with her difficulty as to the distribution of the Lord’s money through the offertory ; the interview, however, revealing to the missionary the case of a teacher with only £40 a year, wherewith to provide food and lodging and raiment, and yet determined to pay her tenth to God.

Might not many an inquirer now, like the rich young man of old, be wonderfully helped by gentle insistence on the Master’s direction, “Sell all that thou hast and distribute unto the poor” ? (Luke xviii. 22) interpreted thus in view of our subject, “Never give less than a tenth of your income, and remember that of the nine-tenths remaining you are not an owner, but a steward.” But how seldom does such definite teaching as to money come into our sermons or counsels !

I rarely, however, used those opportunities, if at all; and during the long period of my regrettable (if not culpable) ministerial silence on this topic, although my proportion given was increasing, and with growing mental satisfaction, as well as outward prosperity, yet my conscience was sufficiently asleep to allow me to think that though tithe-paying was a very good plan for myself, yet it was hardly a duty to commend to others.

But I have quite changed my mind now; and when I pray, as once a week I usually do, for those in my previous pastoral charges who have *suffered* through the imperfections of my ministry, I regard my silence in teaching and preaching upon this subject as a distinct failure in "providing for the Lord's family," and in expounding the "whole counsel of God," for I thereby kept to myself, year after year, a happiness and a joy in giving, which others might have shared, if only I had been more faithful in recommending what had become so integral and blessed a part of my own religious life.

But this joy, and satisfaction, and peace, that come from obedience to God's will, through trust in Him, and knowledge of His providential faithfulness to tithe-payers, cannot be effectually preached, I take it, unless the preacher can tell thereof from his own personal experience.

For, as Mr. Gladstone puts it, in his article on Mr. Carnegie's *Gospel of Wealth*, "No one, I think, is entitled magisterially to recommend [these doctrines] who is not engaged in acting upon them";¹ besides which, do we not all know, as Mr. Spurgeon

¹ Nineteenth Century, 1890, p. 688.

is reported to have said, "It's no use preaching cream, if we live skim milk"?

Dean Colet, founder of St. Paul's School in London, doubtless had this in mind, when, preaching before the Convocation of 1511, on "not being conformed to this world,"¹ he told the bishops and his brother clergy that if they would reform themselves, they might reform the laity. "If ye will have the lay people to live after your wish and will, first live yourselves after the will of God; and so (trust me) ye shall effect in them whatsoever ye would."²

¹ Rom. xii. 2.

² Boulton, p. 432.

Now, we have already seen that several of the clergy are tithe-payers; and, doubtless, a great many more, if they put down the various sums they spend for charitable and religious purposes, would find the amount quite equal to a tenth, though the donors have not set out to give this proportion. (I found it nearly so in my own case before adopting the practice of tithing.)

But is it so with all? and, if not, may I very respectfully urge upon my clerical brethren that they should at least make Jacob's vow their own, "Of all that Thou shalt give me, I will surely give the tenth unto Thee."³ For preachers will find it a source of great strength and assistance in dealing, as in duty bound, with sacrilege, and covetousness, and greed in others, if they have themselves settled definitely in conscience with God, and their own minds are made up, as to the minimum of their income they ought themselves to give.

³ Genesis xxviii. 22.

Of course we know, in the face of poverty, it is

very reassuring to read that "the barrel of meal wasted not, neither did the cruse of oil fail"; or we may go in imagination with Elijah to the brook Cherith, to be fed by the ravens: but when, *mutatis mutandis*, we are urged to act similarly, in putting aside for God, out of every sovereign two shillings or more, which our reasoning and our circumstances persuade us we cannot possibly afford, then comes the struggle as to whether we will follow our own reasoning, and provide for self first, or—obey God first and reason afterwards.

1 July 25, 1896.

Commander Pocock, for many years a devoted adherent of tithe-paying, and who gave me his dying words thereon,¹ was not far wrong when he said that at the back of the tithe was "trust in God"; and he gave me the story of his own dealings with God in relation to his tithe, not only as to his failure for awhile in paying it, in the day of his prosperity, but his satisfaction at having returned to the practice even on a diminished income.

As an instance of close dealing with God in money matters, I remember, in April, 1872, when staying at Ramsgate with a revered clerical brother, who struck me as head and shoulders above ordinary people in Christian experience, how he surprised me one Sunday afternoon by telling me how marvellously God had supplied his temporal needs during the time that his expenses were heavy in educating his sons.

He showed me a list, from which it appeared that, since 1862, God had sent to him, anonymously, about £300 a year. I myself read the items, and

was assured that some of the amounts were brought to the front door before the good man had risen from his knees after praying for pecuniary help. He had a suspicion, he said, where some of the amounts came from, but as to others he had no clue whatever.

Yet another clerical instance may be quoted. When, forty years ago, it was hanging in the balance whether I could regard myself as called to the Ministry, my father dissuaded me, chiefly on the ground that "I should be a poor man all my life," and he warned me not to look to him for help in going through college, to which end my cash at command was not enough. I mentioned this difficulty, accordingly, to one of the clergymen under whose advice I was acting.

"Oh!" said my adviser, "don't be anxious about money. If God wants you in His vineyard He can perfectly well manage all about that. I may tell you (though I don't wish it to go further) that when I was appointed after my ordination to a parish in Tipperary, my wife and I crossed to Ireland with about £5 only in pocket. There I stayed twelve years, and there my family was brought up—respectably, too, though how I hardly know—and when I came back to England, my money was in amount about the same."

But things did not so remain with him; for, at the close of a long ministry, and on the last occasion I saw my friend, then in failing health and declining years, he took me from his comfortable vicarage for a drive in his own carriage, which he regarded as a

gift from his Master, and a healthful assistance to his fruitfulness to the end.

With regard to my own case, if inquiry be made, my adviser's words came true. A sister offered her savings, and a brother sent money "as a loan or a gift," of neither of which did I ultimately need to avail myself; but other funds came from an unexpected source, and no debt was incurred.

As for my father's fears (which kept him in like circumstances in early life from accepting the offer of a title to Holy Orders), I have succeeded financially in life better than he did; and, as to my being "a poor man," it would be nearer the mark to say that ever since my ordination I have in a fashion been "a rich man," though this does not mean the continuous possession of abundance of money.

What, then, is a rich man? I reply, "One who lives on less than he gets." Agreeably with this, ever since I emptied my purse and savings for college expenses, and received my first clerical stipend, there has been in my account-books a balance on the right side.

Not that I have been spared, however, on several occasions when trying to promote what I thought to be God's work, from having to take financial responsibilities much resembling a plunge in the dark. In 1875, for instance, my honorary work in connection with the Church Homiletical Society brought me the opportunity of being proprietor and editor of *The Clergyman's Magazine*.

This meant responsibility for payment of the writers, and the expenditure of a large part of

my "off" time. So hopeful was I, however, of the coming usefulness of my bantling, that I religiously determined to try the experiment, even if for the first six months it brought me no remuneration whatever. In the result I had not to sustain any pecuniary loss—rather the contrary.

But presently, in 1879, I was called upon to give up either *The Clergyman's Magazine* or my means of living—which was a secretaryship of £300 a year. I chose the latter, being advised that the magazine was then doing a greater work for the Kingdom of God than I should probably do if I remained secretary and gave up the periodical; though I did not see, before taking the leap, how fresh means of living were to be provided.

All came right, however, for nearly ten years, and then, in 1888, was vouchsafed another experience in God's providing of "ways and means." I had relinquished the magazine, and left my parish, and was asked to lead an attempt for the spiritual welfare of Mongolia and Tibet. I wrote to about a score and a half of friends, saying that Chinese Turkistan had not been prospected for missions; adding that, if they would pay expenses, I would go, and that without salary, though inwardly I anticipated this might be very trying to my charity-purse.

Three years, however, of content with "having food and raiment"¹ proved not so depleting to the treasury as had been feared; for, happening to send as a precaution (rather than carry them on my person) a sum of Russian paper roubles from Kashgar to Lahore, *via* St. Petersburg, they increased

¹ 1 Timothy vi. 8.

on the way (through a rise in the exchange) by nearly £80, and, with one or two other windfalls, I found myself able still to give the tithe, and a good deal more besides.

Facts, then, such as these are encouraging, and may well incite us of the clergy to reflect upon our own habits of giving, and on the unique opportunities God has placed within our reach for reform, and the revival of tithe-paying ; to ponder our responsibility ; to warn our people against the sins of sacrilege, covetousness, and defrauding God of His due ; the whole leading us through the teaching of the Holy Spirit to resolve to retrieve the past, and by Divine help to improve the future, both in our own examples and in teaching others.

CHAPTER XLVI

TO CHURCH OFFICERS, WARDENS, AND SIDESMEN

Tithe-paying essentially a layman's question, 563.—Reform to be helped forward by Church officers, 564.—Tithing recommended at Church Congresses, 564.—Tithing more fruitful than voluntaryism, 565.—Evidenced by Free Church of Scotland, 565.—Canadian testimony, 567.—Modern tithing and Church finance in the United States, 567.—Method and results at Wesley Chapel, Cincinnati, 567.—Fruitful tithing among Christian Koreans, 570.—Mr. Stewart's church at Chicago and its Tithe Covenant, 570.—Other Methodist and Presbyterian congregations, 572.—Systematic giving by weekly free-will offerings in Paddington, London, 574.—Their methods and working, 575.—Opportunities of churchwardens, 577.—Clergy to be stimulated, 577.—Suggested formation of rural-decanal and diocesan tithing organisations, 578.—Desiderata for the Lambeth Conference Thank-offering of 1908, 579.

IN the preceding chapter the clergy were regarded as men who, in the right discharge of their duty, might reasonably be expected to become promoters of modern tithe-paying ; but it would be fatal to the revival of Christian tithing if the movement came to be regarded solely, or even principally, as a clerical question ; if, that is, a revival of tithe-paying should be looked upon only as another addition to the many existing means or devices for the support of the ministry, or the raising of money for religious purposes.

No ! Christian tithe-paying is distinctly a layman's question, which would rightly demand his attention even if the stipends of all the clergy were amply

provided for, and every home organisation for current expenses fully equipped. For the Church of Christ in every parish has responsibilities and duties towards the whole world; and, in connection with this expansion of the blessings of Christianity, the tithing principle is of vital importance, if only because it is one of God's ways of providing for the advance of His kingdom, and keeping alive in His people their loyalty to Himself.*

Foremost, then, among the laity who might be expected to labour for a reformation of our present system of almsgiving are church officers of various kinds, wardens, sidesmen, etc., also members of the House of Laymen, speakers at Church Congresses, delegates to Diocesan Conferences, and such lay persons as have opportunity to exert an influence upon the Church in her corporate capacity.

Allusion has already been made to the paper read by Mr. Hubbard before the Church Congress at Oxford, and there was another paper on Church Finance, by Wilfrid S. de Winton (a member of the House of Laymen), read at the Church Congress at Exeter in 1894. This latter paper begins:

"I saw an admirable letter published in the *Western Mail* last year arguing that the most pressing item of Church reform was the reform of the rich laity. The writer, who, I know, practises what he preaches, referred to

* Dr. Moir, of Edinburgh, who was led forty years ago, by the preaching of Mr. Ross, to see it to be his duty to lay aside a set proportion of his income for God, writes me: "Within the last eighteen months or so I have been led to the conclusion that the tithe, like the Sabbath, is a permanent institution for the carrying on of God's work in the world."

the numberless instances we all know of clergy devoting almost the whole of their private means to Church needs in their parish, laymen seeming to think it quite right and reasonable that the clergy should do so, but that it was an example to be commended, not emulated, by themselves."

In concluding, Mr. de Winton suggests, as a first remedy, proportionate and systematic giving; the tenth as an ideal maximum for the poor man, an irreducible minimum for the rich, and he asks:

"Does any layman feel but a languid interest in his church? I think I can prescribe for his ailment. I should say to him, 'You will feel the same keen personal interest in, and affection for, your Church, as the Welsh peasant or collier does for his chapel, if you will make the Church the first and most important charge upon your income; for where your treasure is, there will your heart be also.'"

The foregoing remarks may seem to apply, perhaps, to a comparatively modern and limited class of church officers; but we have yet to mention our tens of thousands of churchwardens and sidesmen who, by their ancient and honourable offices, are pledged to the service of the Church. Now, the ideal churchwarden is a man of all others who ought to be interested in a tithe reformation, if only from the fact that where this principle and practice of tithing have been heartily adopted, they have proved a more prolific source of revenue than any form of ordinary voluntarism.

Mr. C. W. Boase, in his *Tithes and Offerings*,¹ in ¹ p. 221. reply to the following question, answers thus:

"*Question*: Is not the paying of tithes unnecessary, where the voluntary principle is in good operation; as, for example, in the Free Church of Scotland, in which the

clergy are respectably maintained by the free-will offerings of the people ? ”

“ *Answer* : . . . The Free Church of Scotland was the result of a great popular movement, headed by a large band of clergymen and laymen, who were highly intelligent, and of good business habits. It is, therefore, probably as successful an illustration of the voluntary principle (in its ordinary acceptation) as ever has been seen.”

“ The number of its communicants on the roll, in March, 1864, was 245,000, and of its ministers 850 ; the amount of the sustentation fund was £116,000, and of the supplementary fund, £30,000 ; the amount collected for all other purposes, domestic and foreign, being £196,000. . . . But if the result be tested by the probable fruit of the tithe system . . . it is seen there is yet room for improvement ; for, assuming the half of the communicants to be males, that they alone are earning an income, and that, on the average, this is but a pound a week, we have for the income of the members of the Free Church, $122,500 \times £52 = £6,370,000$, the tenth part of which is £637,000, forming the tithe sustentation fund for the clergy. . . . The comparison, therefore, will stand thus :

Sustentation fund produces £146,000, and supports 850 ministers at an average of £170 per annum.

Tithes would produce £637,000, and support 3,000 ministers at an average of £210.”

This is what Mr. Boase thought *might* be ; from which we may pass to what *has been*, and now *is*. We have already seen what can be done by tithing on a large scale, as in the case of those religious communities¹ which recognise the practice as part of their system.

I may also quote from one of the monthly papers of the Canadian Society of the Treasury of God, which was given me by the founder. Thus :

¹ See pp.
401-406

"From nearly every quarter testimony reaches us of blessing upon faithful, energetic labour to raise the standard of giving in our churches. A minister writes: 'We find that personally we are greatly blessed in following this system. Our current expenses are promptly met, and a constant spiritual life pervades the Church.'"

This is quite in harmony with what I learned in the United States in the summer of 1904, at the Tithe Conference, when I met the Rev. E. B. Stewart, author of *The Tithe Covenant Plan for Financing the Kingdom of Christ*. In this pamphlet are given facts and figures which amply demonstrate that the ordinary voluntary plan so-called yields far less than the tithing system, as proved when working side by side even in the same congregation.

The first example mentioned is that of Wesley Chapel in the city of Cincinnati, Ohio, which, in May, 1895, was going down, and looked as if it would have to be abandoned. It was determined, however, by eight members of the congregation, to put to the test the promise, "Bring ye the whole tithe into the storehouse, that there may be food in Mine house, and prove Me now herewith, saith Jehovah of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it." ¹

¹ Mal. iii. 10.

These persons entered into a tithe covenant one with another, and requested the treasurers of the Board of Stewards to keep an account (separate from funds given by other members of the congregation) of the money paid in envelopes as tithe. It was to be of the essence of the scheme that the

tithe, or first tenth, was the Lord's, "without any regard to our notions of what ought to be done with it"; and that the whole tithe should be brought into the storehouse, which God says is "Mine house," the money being distributed by competent officers chosen by the tithe-payers. In this case the tithe, when paid, was to be divided thus: 10 per cent. thereof for building repairs; 45 per cent. for church expenses (including pastor's stipend); and 45 per cent. for various benevolences of the church.

And now for the result :

"From the first Sabbath that the tithe was adopted in 1895 to the present, the Church has steadily increased, numerically, financially, and spiritually. During the year there was probably a fifth only of the membership that had entered into the covenant, and yet at the close of the year, for the first time in the history of the Church, every obligation had been promptly met, both in the local and general work. The relative amount which had been brought in by those who tithed was several times greater than of those who contributed by other methods, and the same has been true until this present year [1904], when the ratio shows that those who tithed gave twenty-four times as much for every man, woman, and child as those who contributed by other means."

"The work is going steadily forward; no dissensions exist among the members of the Church; there is a unity of spirit, and peace within her borders, which enables every branch of work to go forward to the attainment of its best success. . . . The general benevolences of the Church have steadily increased, surpassing anything in its history. No subscriptions are asked or received for any cause whatever, and no extra collections. The minister is given a cheque each week for the amount due to him; likewise all other demands are promptly met. . . .

"The interest in the tithing movement is kept up by a special class taught by Mr. W. G. Roberts, an attorney, who is probably to be counted as the founder of this movement."

I met this Mr. Roberts at Winona Lake, and heard him speak at the Tithe Conference, together with Mr. Stewart, to whom Mr. Roberts has sent an interesting letter concerning the said Wesley Chapel. Numerically, it appears that, for eight years preceding the tithe movement, the membership average was 386, whereas for the last nine years it has been 555; also, that of 277 names enrolled to the Tithe Covenant, 150 have removed, leaving 127 on the roll, which began with only eight members.

Financially, it appears that the cause of foreign missions received during the nine years of tithing \$1,545 (£309) more than was sent to foreign missions in eighteen years of non-tithing; whilst for "lesser conference" collections (such as the American Bible Society) was given \$576 (£115) more in nine years of tithing than during eighteen years of non-tithing. Spiritually,

"Our minister said, in making his report at the close of this conference year, 'That he had never had to devote five minutes of time to the consideration of the finances of the church during the six years of his pastorate. His time, instead of being occupied with his officials in planning suppers and lectures, concerts, soliciting donations, or selling tickets, has been wholly given up to the spiritual work of the Church. All merchandise has been swept out, and the place for Prayer and Praise restored. And whilst the Church has many poor, yet for the first time in

her history of over a century she has not a destitute or pauper member. Thus has God honoured the faith of those who have kept the covenant to do His commandment in Malachi iii. 10.¹"¹

¹ The Tithe Covenant, etc., p. 5.

Another striking instance given by Mr. Stewart comes from a native congregation at Wonson, Korea, the American missionary writing on February 24, 1903, that they had tithed for two years. The church consists of fifteen members, and the entire attendance is twenty-seven. They all pay tithe, except a few new comers. They support a missionary in China, by payment of \$1.33 (5s. 6d.) per attendant annually; whereas the average annual giving for all purposes of the combined Protestant churches in Korea is about 15 cents (7½d.) per attendant. To this Mr. Fenwick, the pastor, adds: "N.B.—If every twenty-seven church attendants in the United States and Great Britain were to support their own missionary, missions would be a little further along"; and Mr. Stewart calculates that the average contribution for foreign mission work of each of the nominal church members in America is about one-sixth of what is given by each attendant of this little tithe-paying congregation in Korea!

I am glad to be able to quote next what Mr. Stewart writes of his own congregation, whose place of worship, he told me, is in the neighbourhood of the slaughter-yards at Chicago. Thus:²

"The Third United Presbyterian Church . . . adopted this plan April 1, 1901. There are 46 at present, out of a membership of 190, that follow this system—about one-fourth of the membership. This band gives about three-

² pp. 6, 7.

fourths of the regular offerings, and about five-sixths of the mission offerings. We are well satisfied with its workings from every standpoint."

He then gives a specimen of the Tithe Covenant as used in his church; in substance as follows:

"OUR TITHE COVENANT

"We, the undersigned members of the Third United Presbyterian Church, hereby agree, in the presence of God and with one another:

"1. That we will tithe our income for one year, beginning April 1, 1903.

"2. That, at the end of each week, we will count one-tenth of our income from wages, salary, profits, rents, interest, or other resources; balance our private tithe-book; inclose the money in an envelope without inscribing our name or the amount, and place it on the plate when the regular offering is made at the Sabbath services; or if non-attendant, then on a subsequent occasion.

"3. That this money shall be apportioned by the Church officers as follows: 72 per cent. to the ordinance fund (pastor's salary, janitor, heat, light, repairs, Sabbath school, and miscellaneous expenses); 22 per cent. to the Mission Boards of the Church, to be distributed according to the General Assembly's schedule; 1 per cent. to the Young People's Christian Union; 2 per cent. to the Women's Missionary Society; 5 per cent. to benevolence.

"4. That, having entered into this covenant, we will not be under obligation or expected to sign any other subscription or pledge of any kind for any church work or benevolence.

"5. That, in case we desire to make additional contributions, they will be in the nature of free-will offerings, thank-offerings, or other special gifts. For this purpose the church treasurer will keep a separate account, so that members desiring to make such additional offerings for

specific objects may do so, and have the privilege of directing how the money shall be used.

"6. That, in matters not herein provided for, the officers are empowered to act for the best interests of the church."

¹ p. 7.

Mr. Stewart adds :¹

"Other churches have varied this form to suit their particular needs. The using of 50 per cent. at home and sending 50 per cent. abroad is a more ideal distribution, and one toward which we are working. One church has sent abroad for missions and benevolences nearly two-thirds of its entire income. We renew our covenant from year to year by simply announcing that if no word is received to the contrary before April 1, the covenant will be considered renewed. Others make it a perpetual covenant from the start, which is better."

² p. 8.

The first Methodist Church of Shelbyville, Indiana, on June 1, 1901, adopted this plan, of which Mr. Whitcomb, an enthusiastic advocate, writes² :

"We have forty-two names on the tithing list. . . . It costs us about \$3,000 (£600) per annum for pastor's salary and other running expenses. Of this amount only \$1,300 (£260) was paid by the whole 700 church members aside from what was paid by tithers. . . . Our people who tithe are perfectly satisfied with the system, and many say the surprising thing to them has been it is so easy."

The next testimony came to Mr. Stewart from the Rev. F. O. Ballard, D.D., to whom I was introduced by Mr. Kane at Winona.

"Tithing began in Memorial Presbyterian Church, Indianapolis, in 1898, when we had fifty-five tithers. There was no organisation and no covenant. The Church derived only a small benefit from the practice, because each tither, regarding his own pocket as his Lord's

treasury, disbursed therefrom as seemed good in his own eyes. In the beginning of July, 1901, a band of seven men commenced to bring the whole tithe into the storehouse, and the following words were drawn up as stating their conviction and purpose.

"Resting upon the plain proposition that one-tenth of all our increase is the Lord's and not our own, nor in any wise to be used or appropriated by us without dishonesty, but to be disposed of solely as He directs, and finding that He directs it to be brought into His house (since it stands in plain words, 'Bring ye all the tithes into the storehouse,' the reason annexed being that there may be meat in Mine house), let us enter upon the literal fulfilment of this command and bring the whole tithe into the Church as undoubtedly God's house, though it has long lain waste. Doing this as an act of obedience and faith, in full reliance upon the promise attached to the command,¹ let us encourage others to do the same, that 1 Mal. iii. 10-12. God may be honoured, and Christ's kingdom may come.

"By the end of 1901 there were twenty-seven who tithed in this manner. The tithers deposited their tithe anonymously in white envelopes bearing the inscription 'The Lord's Tenth.' At the end of six months it was found that the white envelopes had brought in as much money, with the exception of \$85 (£17), as all the rest of the 600 members of the church. . . . Immediately after the annual meeting at the end of 1901, there was a notable increase of tithers, and the increase has gone on, until now we have seventy-five.

Memorial Church is composed of about 600 members, all in moderate circumstances. . . . More is given to the various Boards; considerable sums, unasked, are sent to the various organised charities of the city and the State; and there is, generally, a balance in the bank. Since tithing began there have been no special appeals, collections, or subscriptions of any kind. No auxiliaries are engaged in raising money, nor do we allow any tickets to be sold for suppers or concerts to finance the church.

It is purely a religious movement, based upon the Bible and common sense, and is accorded the respect of the community. The spiritualising effect upon the church is remarked upon. There is no schism in the church, although many do not see their way to begin the practice."¹

¹ p. 8.

So much, then, for general testimony from Canada, and experience of particular congregations in the United States and Korea; but lest the cautious, conservative, English "Mr. Churchwarden" should shake his head at these figures from beyond the seas, let us turn our attention to what is going on at home. I have not yet heard of any parish in my own beloved, but sadly pauperised, Church of England, the pious parishioners in which have accepted God's challenge by Malachi to bring a tenth of their incomes to God's House, in the fashion of these congregations in America, or even like the little "Christian-Israelite" congregation in East London;² so that the laurels due to the first parish in England that adopts the plan of modern Christian tithing, are waiting to be claimed.

² See p. 411.

But something towards it is being attempted. A letter appeared from the Rev. E. B. Lock in the *Daily Telegraph* of February 25, 1905, commending a very efficient substitute for bazaars, as introduced in the parish of Emmanuel, Paddington, by the vicar, the Rev. Henry Pitt.

"It consists of a scheme of weekly freewill offerings. The main details are these. Each member on joining promises to set aside weekly any sum from one penny upwards, and is allotted a number, receiving fifty-two small envelopes, with such numbers thereon, for the amount to be placed in week by week. There are boxes

at the church door to receive the envelopes. He or she promises that by God's help, as an act of worship, and an expression of their gratitude for temporal and spiritual mercies, daily received, they will strive conscientiously and regularly to make this offering until they give notice of withdrawal. If they are absent or unable to make the offering on any given Sunday, they will make it good at another time. These freewill offerings are supplementary to the church collections, and not instead of them; and as a conspicuous proof that the people fully understand this, I may say, that whilst the scheme has, during the thirty-six weeks it has been in operation here, produced a total sum of over £113, the offertories, instead of declining, have, in the same period, increased by nearly £30."¹

¹ The Lord's
Portion,
April, 1905,
p. 5.

Upon my writing for detailed information, as the letter invited, the Rev. E. B. Lock replied:

"Up to the present we have enrolled 237 members, and in 45 weeks have received over £137. The people in our parish are almost entirely working class; scarcely one household in twenty keeps a domestic servant, and this amount is made up of the pence of the poor. The next parish to ours has just adopted the scheme. In five weeks they have enrolled 165 members, with an average income of nearly £90. This will show that the adaptability of the scheme does not depend upon locality or the personality of the clergy."

The explanatory circular states that:

"This weekly free-will offering scheme was inaugurated on June 2, 1904, is working most satisfactorily, and has already proved a great blessing to the parish. . . . It is impossible to enumerate the many benefits that have already resulted from the adoption of the scheme; but one of the most important has been the addition to the staff of paid workers of a thoroughly efficient nurse, whose services are at the disposal of every member of the scheme, and

also of those who are too poor to contribute the minimum sum of a penny a week. In order that the good work so happily begun may go on and expand, the vicar and churchwardens most earnestly appeal to every unenrolled parishioner to become a member without delay."

"There are some who would perhaps prefer to give monthly, quarterly, half-yearly, or annually. Any such offer would be gratefully received. The scheme is administered by a finance committee, and the income used to help the various branches of church work enumerated below. If any subscribers wish that their names should not appear in the Church report, will they please say so, in which case the number only will be published?"

The various branches of church work comprise : Church Expenses, Curates, Choir, Sunday Schools, Burrage Institute and Mission Halls, Band of Hope, Scripture Readers, Mission Ladies, Missionary Society, District Visiting and Poor Relief, Mothers' Meeting, Men's Institute, Lads' Brigade, and Dorcas Society. Some reasons are then given for inviting all the parishioners to become subscribers to the scheme, and to fill up the slip below.*

* EMMANUEL CHURCH, PADDINGTON : WEEKLY FREEWILL OFFERINGS.

In accordance with the plan proposed, I agree to give each week the amount indicated in the square below on which I have put the mark X. By God's help, as an act of worship, and an expression of my gratitude for temporal and spiritual mercies daily received, I will strive conscientiously and regularly to make this offering until I give notice of withdrawal. If I am absent, or unable to make the offering, on any given Sunday, I will make it good at another time.

1d.	2d.	3d.	6d.	9d.	1/-
1/6	2/-	2/6	3/-	4/-	5/-

Name
 Address.....
 Date

The opportunities for assistance by the churchwardens in circumstances such as the foregoing are obvious : and it is pleasant to see that one of them, Mr. R. Journet, of 14, Great Western Road, Paddington, W., who is a wholesale and retail stationer, having arranged the books and printing for the Emmanuel Church free-will offering scheme, is prepared to supply any parish with the necessary equipment for starting a similar scheme elsewhere.*

The foregoing, then, may surely be commended to any churchwarden whose heart is in his work, for let it be remembered that churchwardens and sidesmen may not only support the clergy when they lead, but also be of use when in some cases they may tend to slackness. To quote again from the papers given me by Commander Pocock, and published by the Society of the Treasury of God in Canada, (where they have no endowments like those in England,) I find it stated :

"Some of our pastors have to be indoctrinated before their people can be reached. . . . Indeed, it is easy for almost any uninterested pastor to wet-blanket the rising flame of kindled interest, and smother it, that local needs may better thrive. But it is suicidal. Tidings have reached us from many a minister, afraid that the mention

* Specimens may be had on application, and consist of : (1) A three-quire bound account book ruled for 52 weeks, and showing 10 members at an opening, price 18s. 6d. (2) Three-page circulars (as specimen), printed to purchaser's own wording, 22s. 6d. per thousand. (3) Strong Manila envelopes, 3s., and (4) Printing the same, 1s., per thousand. The account book is arranged on the simple horizontal plan, by which any member's account can be instantly checked, and is expensive to obtain singly because of the ruling. Each of the clergy of the parish is recommended to have, at a cost of about 4d., a small pocket-index of this book.

of money to his people would shrink his own support, and make him cowardly in consequence. But he never knew what ample support was, until in conscientious honesty and reviving faith he plied his people with their duty to Christ, and found their growth in the giving spirit making it easy for them to care generously for their minister. . . . Give the people light, and by the help of God's spirit they will walk in it. The want of information is, in many minds, a greater obstacle than want of disposition. The consciences of our people, enlightened by the Spirit of God, and regulated by the Word of God, may be safely trusted on this or any other subject."

Churchwardens and sidesmen, moreover, can often do something towards bringing about, where it does not exist, the establishment of the weekly offertory ; and can help sometimes by counting, and recording, the offertory money. When I had charge of St. Peter's, Eltham, after the amount collected in church had been entered in the vestry book, a churchwarden's daughter kindly relieved me of sorting, and re-counting, and making a list of the coins ; and many a clergyman with multiplied services, who would shrink from a new form of additional work to his busy Sunday, might be glad for the record thus to be made, and exhibited, in the church porch by his churchwardens or sidesmen.

But besides church offertories and collections, one cannot but hope, and believe, that much might be done towards the improvement of modern almsgiving by the formation of parochial, ruri-decanal, and diocesan finance committees ; to consist principally of laymen and church officers who would make it their business to study, in all its branches, the

economics of giving, throughout the parish, rural deanery or diocese, their main object being, not merely to get increased funds, but to foster among all classes, down to the poorest, such a sense of stewardship towards God, as would make it to be realized that giving is not merely a duty, or privilege for the rich, but a grace, and disposition of heart in which rich and poor alike should abound.

At the moment this is written English Churchmen are looking forward to the fifth Lambeth Conference, to be held in London in 1908. Four such conferences have been held during the past forty years in forgetfulness that when God called His ancient people together, His command, thrice repeated, was, "None shall appear before Me empty."¹

¹ Exod. xxiii.
15, xxxiv, 20;
Deut. xvi. 16.

On the coming occasion, however, it has been wisely determined that one prominent feature of the next gathering shall be that, by representation, as it were, the whole English church shall "come into His courts" in St. Paul's Cathedral; and not only so, but—at last—"bring an offering,"² a thank-offering² Ps. xcvi. 8. that is, such as never was presented before, from the various branches of the Anglican Church as found in England, Ireland, and Scotland; in the United States, and the British Colonies; and wherever her members dwell throughout the world.

We may be quite sure that God will not be unfaithful to His promises in connection with such an offering. I attended on November 7, 1904, at the Church House, Westminster, the first public meeting summoned in connection with the coming conference, wondering if anything might be said on

the subject of the thank-offering, of which my mind was full. Beyond hearing, however, that we must make up our minds to work, things from my particular point of view looked very much like a blank, for we appear to have, as yet, no organisation ready to hand for manipulating so vast a project.

The opportunity is truly a momentous one, and it is much to be wished, and prayed for, that the right men may be raised up to make the most of it, not only with a view to this particular offering, but also to suggest a remedy for our present unscriptural and unsatisfactory methods of almsgiving. For, with what leaps and bounds would the Church's work go forward if only every bishop and church-officer, after presenting the offerings of his diocese, would take back to his field of labour a determination to remedy among professing Christians, as far as possible, their prevalent robbery of God of His portion ; to lift up Christian giving from the debased and degraded position into which it has fallen ; and to return to the God-given, scriptural principle, "The tithe . . . is the Lord's." ¹

¹ Lev. xxvii.
30.

CHAPTER XLVII

TO COLLECTORS OF CHARITABLE FUNDS

Collectors defined, 581.—The good they do, 582.—Their relation to the Tithe, 582.—Let collectors be tithers, 583.—With a blessing to give as well as receive, 584.—Tithing unpopular with the obdurate, 585.—The miserly, 585.—The inconsiderate and apathetic, 586.—Unappreciated by many religious people, 587.—Tokens of improvement and encouragement, 588.—Growth of proportionate giving, 589.—Instance at Croydon, 589.—Allowance to be made for want of thought, 590.—Tithing better than spasmodic effort, 592.—Particular good should be subordinated to general good, 593.—Will the tenth again be accorded its right position? 593.—The foundations of right giving “out of course,” 593.—Prayer for funds not enough, 594.—How to propagate right principles of giving, 594.—Secretaries of societies and their opportunities, 594.—Distribution of tithing literature, 595.—Opportunities of scholastics, 596.—A “card and envelope” plan for increased subscriptions, 597.—Testimony from St. Peter’s, Ipswich, 599.—Opinion of Archbishop Temple, 600.

BY a “collector” of charitable funds is meant here a solicitor; one who (according to the dictionary) solicits or asks with earnestness; who seeks with zeal and importunity to obtain something from another. The persons who constitute this class in charitable affairs are numerous, beginning with the king, who solicits the alms of his subjects on behalf of hospitals; princes and nobles who lend their names and presence to efforts for gathering benevolent funds; and officers of societies whose applications for monetary assistance in well-doing

are perennial. Besides these, there are individuals fired with an idea, or an object, to which they call the attention, and invite the alms, of their fellows; teachers and employers who ask the sympathy and gifts of those within their sphere of influence; and so on down to the humblest child who takes a missionary box or collecting card, and endeavours to get it filled.

Now, this little army of applicants for money, or money's value, is not very popular with worldly people, who look upon them more or less as beggars, and sometimes treat them with scant courtesy and consideration. Nevertheless, what an enormous amount of good these "solicitors" do! Our country owes to their efforts some of its grandest and noblest institutions, the national glory of which far excels the glamour of horrid wars; and if these collectors were to be wiped out of existence for only a few weeks, what horrible consequences would ensue! Tens of thousands of orphans would be homeless, thousands of sick persons would remain uncared for, the aged would be unrelieved, the ignorant untaught, and the heathen left in darkness.

What, then, is the relation of the collector towards "The Sacred Tenth"?

We shall do well perhaps at the outset to remember that the collector of charitable funds is, to a large extent, called into existence by the failings of his fellows. If men in general would only recognize that they are stewards rather than owners of what they receive; and if people who pray "Thy will be done" would be at the pains to study what God has

told them about His will in relation to money they possess ; and if they would set aside a portion of income accordingly, the occupation of a large number of solicitors of charitable funds would be gone. It is because many practically deny God's claims on their purses ; others defraud Him of His portion ; some don't care, and others don't know, what ought to be done, that the collector steps in to remind, to convince, or to persuade to a performance of that which, in many cases, ought to come without asking.

It is well therefore for collectors that the whole subject of giving, in its various aspects, should be carefully studied. We will assume that the person who undertakes this office does so from the highest of all motives ; namely, the glory of God, the advancement of His Kingdom, and the well-being of one's fellow men.

The collector will do well to consider then, first, whether his own method and practice in giving is after the mind and will of God ; for, when a man has put his own affairs in order, he can with greater cogency recommend others to do likewise. Let collectors by all means become tithers, if they are not so already. Let them keep as careful account of their Lord's money, and its expenditure, as if their accounts were to be audited, when their trusteeship expires.

There is a satisfaction connected with such an endeavour to do God's will, the possession of which may forearm the collector against refusals and rebuffs, and suggest to him that he may, in God's hands, be able usefully to instruct and direct the irregular, intermittent, and slipshod giver to a

profitable enjoyment of something of which he does not at present know. The collector may, in fact, remember that he or she has a blessing to give as well as to receive, if, that is, he can induce his constituents to consider this "more excellent way" of paying and giving to God.

When travelling in Nepal, Siam, and other Buddhist countries, I used to see the Buddhist monks, as they are called, going their morning rounds with rice bowl under the arm, to beg, as we should say, their daily food. But they looked at such begging from quite another standpoint. The monk presented himself at a door; the housewife, who perhaps had, in expectation of this call, cooked an extra handful of rice for him, placed it in his bowl, and he walked on, but without expressing thanks; for I was told that the wearer of the yellow robe considers that in receiving the alms of the faithful he thereby bestows a favour on the giver!

Surely this is not without a lesson for Christians! I have heard of a gentleman who, when thanked for his donation by a collector, replied, "Oh, no! it is I who ought to thank you, for showing me a suitable object on which to expend some of my portion set aside for the Lord's work."

Similarly, in relation to our subject, and speaking for myself, I count the book and the man who taught me to practise tithing as among the greatest benefactors I ever had. The tithe-paying collector, therefore, who is impregnated with this idea, may find a new stimulus and an additional, but neglected, field of effort before him, when he solicits a

subscription for a particular object, in that he may often avail himself of the opportunity to become an apostle of Scriptural and right methods of giving.

To this end the collector should study the classes of persons with whom he expects to come in contact, not only with a view to calculating how much he may receive for the particular object before him, but also how he may propagate amongst them right principles of giving to the cause of God in general.

Of course, we must recognize that the subject of tithing is not a popular one. Men of the world hate it. They can hardly listen with patience concerning a practice which by contrast makes their robbery of God so patent, and they drop the subject promptly, as if it were a hot iron. What they say practically is, "We won't give: 'we are they that ought to speak: who is Lord over us?'"¹ From *1 Ps. xii. 4.* such people collectors may think themselves well off if they do not receive open opposition or rebuff, or sometimes even insult.

These persons, however, are not beneath pity or prayer; and we may at least attempt, after refusal, to heap coals of fire on their heads by trying to teach them what is, if they could only see it, a happier way. They know not how such withholding tends to poverty, both material and spiritual.

But, besides the Obdurate, there are the Selfish and Miserly, the Inconsiderate and the Apathetic. The selfish man asks, "Am I my brother's keeper?" the ruling principle of his life being, "Get as much, and give as little, as you can." Arguments and statistics avail little with such men, and the power

needed for melting a heart like this, and for disarming so selfish a spirit, is something more than human. A miserly spirit takes away the life of the man greedy of gain; and these people for the most part are not happy, but miserable.

I knew of a merchant who retired from the city of London to a country house I have seen in Kent, where, if memory serves me rightly, one of my relatives was in his employ. The merchant was rolling in riches—in fact, a millionaire; yet he was so possessed with the fear that he should die in the poor-house that he was allowed to draw 12*s.* a week to handle and to hoard. One can hardly imagine things would have come to this had he made it a practice to set aside a tenth of his vast income for purposes of charity.

Again, inconsiderate people, though sometimes not deliberately selfish, yet have in most cases to be asked before they will give. They form their standard of giving, so far as they have one, from what they see in others, and what collectors expect to receive, rather than by inquiring for themselves, “How much do I owe to Christ? How best can I show my gratitude for all I receive?”

As for the apathetic, they are found in all ranks. It is not a little suggestive of this, that when Commander Pocock was laying the foundation of the Society of the Treasury of God in Canada and the United States, he sent the early papers of the society, in June, 1885, to all the Diocesan Synods and Conventions that were to meet during that summer, requesting advice and criticism; but though the

subject was so vital, especially to an unendowed Church, yet not one of his communications was so much as acknowledged.¹

¹ See p. 437.

The existence of similar apathy in England, also, is suggested by a paragraph in nearly the last letter I received from Mr. Martin Hope Sutton, who supported the old Systematic Benevolence Society.² ² Feb. 24, 1899.
He wrote :

“I find people shrink most persistently ; for I have written again and again to religious papers, and though nobody attempts to contradict what I say on the subject, none will follow it up. It is allowed quickly to drop.”

This avoidance and want of relish for the subject is found, too, among highly religious people. I was struck, when the Student Volunteer movement held its Conference, in 1900, in Exeter Hall, to see the thousands of young men and women holding themselves ready for missionary service. I attended nearly all their meetings, and admired their enthusiasm.

But on the morning set apart for the consideration of money-giving, Enthusiasm seemed to have “put her head under her wing, poor thing !” The Rev. E. A. Stuart, of Bayswater, delivered an address with his usual eloquence, and Mr. G. A. King made an excellent speech. Both were patiently endured, but the applause was very feeble as compared with that which had been elicited by other subjects ; and the audience, however excellent, and undoubtedly zealous in many directions, did not strike one, on that occasion, at all events, as being composed of joyful, much less “hilarious” (*ἡλαρόν*) givers.³

³ 2 Cor. ix. 7.

I confess to having been at the time somewhat

disappointed at the seemingly cool reception of this important subject. But it was, nevertheless, instructive; and it is well for collectors to be forearmed, not only against opposition and indifference from the worldly, but also against coolness, slowness to learn, and lack of appreciation even among those who are undoubtedly brethren.

Let us, however, thank God that we have also tokens of encouragement. Even Mr. Sutton, just quoted, added:

“But I feel sure that many having had their attention drawn to proportionate giving, and been convinced of their responsibility, do now practise it more or less; very much more than thirty years ago.”

As for the Student Volunteers, it seems that on a subsequent occasion, at Toronto,

“Mr. Mott delivered an impressive address showing the need of the Student Volunteer movement, and the necessity for more travelling secretaries. Then he asked the students present to do their share towards the \$20,000 (£4,000) a year that was wanted.

“A hundred young men had been provided with cards, which were quickly distributed through the audience. In less than ten minutes the cards were collected and arranged in groups, and the amount pledged in each group was read by the chairman. As one extra large amount was read, the audience burst into applause, which was quickly suppressed by Mr. Mott, who said, ‘We ought rather to pray and thank God for His goodness than to applaud.’ And pray they did. The pledges were afterwards increased, and before the Convention adjourned an aggregate of nearly \$75,000 (£15,000) for the next four years was promised.”¹

In confirmation of Mr. Sutton’s opinion as to the

¹ *Christian Endeavour World*,
March 13,
1902, p. 451.

growth of proportionate giving, I may observe that I have recently met with many instances, quite unexpectedly, after conversing, or speaking, or preaching, on the Tithe. One beautiful testimony came to me at Croydon, where I had preached in the morning, and the following letter was placed in my hands in the vestry in the evening :

“DEAR SIR,—It is laid upon me to offer my testimony to the truth of the principle you were so earnestly advocating this morning. Thirty years ago I walked one Sunday evening to a church a little distance from Croydon in the expectation of hearing the vicar, who was an able and eloquent preacher, and found to my disappointment he was absent. The service was taken by the curate, who, I had been told, was ‘nothing of a preacher’; and I prepared myself for a dose of dulness in, I fear, a very unchristian frame of mind.

“The text was ‘Honour the Lord with thy substance,’ and it was a very ordinary sermon. But the preacher so emphatically enforced the principle of giving a tenth of our incomes to God—saying it was no less our privilege than our duty—that my attention was thoroughly arrested, and my mind convinced; and as I walked home, I resolved, God helping me, to fulfil what I then saw to be a clear and simple duty.

“My time was then occupied as a daily governess, and my income was not large; but, on looking the matter straight in the face, I saw that with some extra self-denial, it was quite possible to dedicate a tenth to God’s service, and it was done from that evening. The result has been that I can heartily endorse all you said of the blessedness and happiness which such a course brings into one’s life.

“From that time all my needs were supplied in wonderful ways; and now, in my declining years, I find myself with a small, but sufficient, competence derived from the blessing of God on my efforts. It is, indeed, the best way of knowing

‘the joy of giving.’ Instead of ‘calls’ and ‘claims’ having to be met with a struggle, or even refused sadly, through ‘inability,’ one experiences the true pleasure of giving.

“I owe, under God, to that young curate’s sermon what has been one of the greatest blessings of my life. . . . Pray pardon the egotism of this letter. It is sent as a testimony to the truth of our God ; and facts have force.—Yours truly, M. F. K.”

Cases like this are very encouraging when met with now and then among the large number of those who refuse God His portion, and withhold their hands from doing good. Collectors, however, ought to remember that large allowance should be made for those of the present generation, by reason of the ignorance in which they have been allowed to grow up concerning the claims of God upon their incomes. A great deal of the absence of right ideas as to Christian stewardship may be traced to want of thought, and lack of teaching. As R. T. says :

“Generous, continuous, joyous giving to the Lord is mainly the result of two things : first, it is a consequence of Scripture truth applied to the heart and conscience by the Holy Spirit ; and next, it is largely a result of training.”

Again, the Rev. F. Granger puts it strikingly thus :²

“Christian liberality being a Christian grace, it must, like other graces, be the gift of God, in the person of the Holy Ghost. Every Christian ought, therefore, to pray for the true Pentecostal faith and devotion of self and possessions. Every Christian is, in his own degree, responsible for the present moral and religious condition of the world ; and is, therefore, correspondingly accountable for the conversion of the heathen, at home and abroad.

¹ *An Odour of a Sweet Smell*, p. 7.

² *Divine Plan of Church Finance*, p. 56.

"How great, then, his obligations to the millions of idolaters abroad, and to the multitude of evil livers at home [in America], where, to the disgrace of a nominally Christian people, to say nothing of many other abounding sins, about twice as much is spent for the support of dogs as for that of the ministers of the Gospel; one hundred times as much for tobacco and cigars; and nearly four hundred times as much for intoxicating liquors."

Endued, then, with right principles, let collectors of charitable funds not forget that, important as they may regard the particular object for which they collect, there is something of greater importance still—namely, the financial advance, all along the line, of the Kingdom of God. A steady and continuous rise in a stream will, by the end of the year, roll down a greater volume of water than an occasional flood, or a freshet.

Benjamin Franklin, it is recorded,¹ was taken to hear a charity sermon by George Whitefield, and was so impressed that he emptied his pockets into the plate. And, so far, good. But supposing Whitefield had been able to convince his hearer of the duty of setting aside weekly, as a life-long practice, a portion of his income for charity, though Franklin might not on that particular occasion have emptied his pockets, yet by the end of his life he would probably have set apart more for the advance of the Kingdom of God, and perhaps in so doing have given more also for the particular cause alluded to.

¹ The Lord's Offering,
p. 231.

Again, let us take as another illustration, the case of a collector, which appeared in *The Church*

1 April, 1902,
p. 64.

*Missionary Gleaner*¹ at the time of a special appeal. An Association treasurer wrote :

"I have just finished collecting for C.M.S., and am so delighted at results. From our tiny village of twenty houses we have got £90 6s. I think every man, woman, and child in the place has given something—an increase of subscriptions against last year of over £74. If every parish increases as much, you will easily get £80,000 extra."

Quite so, say I, and heartily congratulate this devoted collector. But if only every man, woman, and child, as here alluded to, could have been induced, in this parish and others like it, to adopt the practice of tithing, whether, upon this occasion, £90 had been reached or not, there would soon be such abundance of means forthcoming that we might hope to see not only the evangelization of the world in this generation, but a great deal done besides that is sadly needed at home.

I was present at the meeting in Exeter Hall convened on March 24, 1905, in connection with Lord Cromer's invitation to the Church Missionary Society, to initiate Mission work in the Eastern Soudan, south of Khartoum. Mention was there made of a meeting held exactly twenty years before, after the death of General Gordon, when a new departure was made in convening that meeting, namely, that it was not gathered for the interests of the Church Missionary Society (in the announcements the Society was not even mentioned), but for the cause of foreign missions. One speaker laid great stress on this point as honouring to God—

a subordination of the particular to the general—and, as flowing therefrom, attention was called to the enormous strides the Church Missionary Society had made during the past twenty years; its missionaries having doubled, etc., etc.

Now when shall we hear something like this idea propounded in reference to "The Sacred Tenth"?

We have multitudes of Christians so pre-occupied with the little plot of the vineyard in which they work, and so engrossed with raising support for it, that they have lost sight of the world-wide command of the Master respecting the Tithe as belonging to Him. Hundreds of societies are scrambling for alms bestowed by the Church and the public, each society claiming that its work is for God, and urging its supporters to pray for help in its own particular cause.

But I would urge collectors of all sorts, if I may, to look sometimes beyond the bounds of their own particular cause, and to recognize that in England, in the matter of paying to God His due and presenting offerings besides, the people in general know not, neither will they understand that, in reference to this subject of giving, the very foundations are "out of course." God's plans have been abandoned. People live as if they were perfectly at liberty to give or withhold as they please, and in this wicked assumption collectors have too quietly acquiesced, asking, indeed, their supporters to pray for funds, but failing to set before them that God has expressed His will all along the ages as to what proportion of income He thinks it fit and

proper that man should render, and that we therefore have no right to pray "Thy will be done" in any matter, if, all the while, we are shutting our eyes to what God has told us His will is. Wilfully to withhold, for our own purposes, money committed to our trust for other objects, and then, finding there is shortage, to ask God to incline the hearts of His people to make up the deficiency, is something painfully like dishonesty, or, at best, is highly inconsistent.

From the hearty and obedient reception of such principles as the foregoing, it will follow, not that every one is obliged to give to this or that particular object for which his assistance is invited, but it ought to suggest that if the person concerned is not setting aside habitually such a portion of his income as he has reason to believe is pleasing to God, that man is living in sin, as truly as when he forgets, or neglects, any other great rule or command concerning moral and religious duty.

As to methods and opportunities of propagating these principles, let each try to utilise those that come within his own sphere. The directors and secretaries of religious societies have frequent communication with their supporters. Let them, then, keep the general subject of tithe-paying well to the front, and let editors of society publications insert articles on the subject from every conceivable point of view, even if these sometimes push out articles, or literary contributions, which describe the society's own work, but with the like to which their readers may have been surfeited for years.

Secretaries and officers of societies, moreover, often have opportunities for wide distribution of small literature. Mr. Watkins, of Ubbeston Vicarage, Yoxford, wrote *The Gift Bag*, of which he speedily scattered 8,000 copies. Later, he became Secretary of the Proportionate Giving Union, Editor, also, of *Storing and Obtaining*, and up to 1898 he had distributed copies of these and other pamphlets on the subject of Proportionate Giving to the number of about a quarter of a million.

He is making likewise a special effort to bring the subject of Proportionate Giving before the minds of the young by offering to supply all Sunday School teachers in the United Kingdom with copies of *Twofold Storing*, the number distributed up to March, 1901, having been 72,472. He has also sent quarterly a few copies of *Storing and Obtaining* to about thirty theological colleges.

In January, 1903, he wrote to me that his plan was to send to twenty different persons each day (Saturday and Sunday excepted), which means more than 5,000 a year. Luther's motto, *Nulla dies sine versus*, slightly altered, he observes, accomplishes a fair amount of work in the course of a few years; and though Mr. Watkins does not receive a request for copies of *Twofold Storing* from more than one person in about sixty to whom he makes a free offer, yet the seed is sown; and if those who send out large numbers of postages would, as opportunity offers, emulate this by inserting pamphlets and leaflets on the subject before us, they would do good service as fellow sowers, in preparing the way for greater things.

Teachers of the young have been alluded to as possible collectors in schools, from aristocratic Eton and Harrow down to the humblest national, county council, or Sunday, school alike. I have somewhere met in my tithe reading, the regret of an Etonian who did not remember that he was ever invited, as a schoolboy, to subscribe to a charitable object. Possibly his memory was defective ; but whether or not, the opportunity for becoming collectors that is open to those who have to do with schools, may perhaps be illustrated, if I may be allowed, from a passage in my own experience.

When I was Curate of Greenwich, my Vicar, within a month of my ordination, asked me to organise the parish schools in support of the Church Missionary Society. At the West Roan School, of 200 boys, about half gave their names as subscribers, and promised a total of 4*s.* a week ; at the East Greenwich Roan School, out of 150 scholars, 78 became subscribers ; whilst, at the Blue Coat School on Maidenstone Hill, of 27 girls, all became subscribers, promising 1*s.* 6*d.* a week.

Nor was this a mere passing spasm : for at the end of the first quarter we had 300 subscribers, out of 700 or 800 scholars, in seven schools, and their contributions amounted to £6 12*s.*, made up of some 2,500 coins ; and this arrangement continued for several years.

My regret in this matter now is, that the endeavour was not in some way linked with the principle and practice of tithing ; for, on a change of incumbency,

local zeal in the Society lessened, and the subscriptions dropped ; whereas had a tithing basis been adopted, the subscribers, now grown to men and women, would probably be paying their tenth in general, and perhaps giving something to this Society also.

Before concluding this chapter to Collectors of Charitable Funds, mention may be made of a plan by which the congregation of St. Peter's, Ipswich,* has greatly increased the number and amount of its parochial and annual subscriptions. The results

* It is called the "Card and Envelope System," and at its inauguration and by way of preparation :

1. A list was made of all funds, parochial or otherwise, for which annual subscriptions were to be invited. These were arranged in twelve divisions, one or more for each month.

2. A card was perforated down the centre, and printed right and left in duplicate.

3. For use with each card were printed twelve envelopes, having dates and funds corresponding to the card.

4. A secretary was appointed to work the system.

As to the method of working :

1. The secretary assigned a number to each seat-holder ; the name and number of each person were written on a card, and his previous subscription filled in ; twelve envelopes were numbered to correspond with the number on the card, and both card and envelopes were enclosed in a packet addressed to the seat-holder.

2. A special meeting of the congregation was summoned, the packets distributed (those for absentees being forwarded), and the system explained, each person being invited (*a*) to fill up with promises both halves of the card ; (*b*) to keep one half of the card and return the other by a given date ; (*c*) on the first Sunday of each month to place the subscription promised for that month into its proper envelope, and put it in the box at the church door.

3. As the returned half cards reached the secretary, he entered in his ledger each name and number with the promised subscriptions.

4. Cards not returned by the arranged date were called for.

5. On the first Sunday of each month the secretary was to open the church boxes and enter the amounts in his ledger according to the numbers on the envelopes ; and

6. An account was opened at the bank, into which all monies were

have thus far proved remarkable, inasmuch as during the first year the number of subscriptions to sixteen different funds advanced from a mere handful to 995, amounting to £135 10s. 9d.; and paid, the secretary sending cheques to the various treasurers of societies as received.

The card alluded to above is printed right and left, thus :

ST. PETER'S, IPSWICH. PAROCHIAL SUBSCRIPTION CARD.

Sunday.	Object.	If increased Sub. required.	Last Year's Sub.			This Year's Sub.		
			£	s.	d.	£	s.	d.
1900.								
Sept. 16.	Mission Rooms.	Considerably.						
Oct. 7.	Parochial Purposes Fund.	—						
Nov. 4.	Day School's.	Considerably.						
Dec. 2.	Jews' Society.	Yes.						
1901.								
Jan. 6.	Curate Fund.	£80 required.						
Feb. 3.	{ Blanket Club.	No.						
	{ Coal Club.	Slightly.						
Mar. 3.	Church Missionary Society.	Yes.						
April 7.	{ Temperance Society and	Yes.						
	{ Band of Hope.							
	{ Bible Woman.	£15 required.						
May 5.	British and Foreign Bible Society.	Yes.						
June 2.	{ Choir.	No.						
	{ Treats School.	Slightly.						
	{ Band of Hope.	Yes.						
July 7.	Church Pastoral Aid Society.	Yes.						
Aug. 4.	Sunday Schools.	Slightly.						

Name _____

Address _____

1900.

On the back of the card it is stated : "The members of the

three years afterwards the Vicar, the Rev. W. J. L. Sheppard, speaking at the first summer school of the Church Missionary Society, at Keswick, said :

“ Four years ago, in my own poor parish, we adopted a new system of giving for the whole congregation. . . . It provides that the giving should be regular, inclusive, general, and private. Its value may be shown by the instance of subscriptions to the three societies—the Church Missionary Society, the British and Foreign Bible Society, and the Church Pastoral Aid Society. Previously to the adoption of this system the Church Missionary Society

congregation are requested to kindly fill up both sides of the card, with the subscriptions they are willing to give to the various funds ; one half of the card should be sent to the hon. secretary, or given to the sidesmen at the church, on Sunday, September 9. If not received by that date it will be called for. The other side is to be kept for reference by the subscriber. The cards will be issued yearly in July.

“ On the first Sunday in the month the subscription for that month should be brought to the church, enclosed in one of the envelopes furnished for the purpose, with the amount of the subscription written outside ; a box will be provided in each porch to receive the envelopes. If any subscriber is unable to be present on the first Sunday, the envelope should be sent during the week to the hon. secretary, or brought to the church the following Sunday. If not then received, it will be called for. The total amount of the year's subscriptions may of course be paid in one sum at once if the subscriber prefer to do so.

The information in the third column of the card is intended as a guide to subscribers to indicate which funds need increased subscriptions. It is hoped that a subscription, however small, will be given by each subscriber to *every fund*.

It is of course understood that all promises of subscriptions are conditional. Should unforeseen circumstances at any time prevent their being given, the promises can be cancelled by simply returning the card to the secretary.

Should any of the smaller funds have deficits, the amount required will as far as possible be drawn from the new “ Parochial Purposes Fund,” which will therefore, it is hoped, receive substantial support.

It should be understood that the church collections are quite independent of the subscriptions promised on the card.

A full statement of subscriptions to each fund will be published at Easter.

had 14 or 15 subscribers, contributing just under £16; after three years the subscribers to this society numbered 88, contributing just under £30. The British and Foreign Bible Society formerly had only a church collection; now it has 83 subscribers contributing £12. The Church Pastoral Aid Society formerly had nine subscribers, contributing £8 8s., and three years later had 85 subscribers, contributing £14."¹

¹ First C.M.S.
Summer School
Report, 1904,
p. 259.

The advantages of such a plan are many. It saves time and trouble to both collectors and subscribers. Better still, it brings in a number of small subscriptions from the working classes, and cultivates in them the grace of giving. The possibility of publishing subscriptions under numbers instead of names helps to remove hesitation on the part of the poor in giving quite small contributions. Moreover, though the plan is not tithe-giving, yet it has a tendency to promote proportionate giving, inasmuch as it furnishes to each subscriber the opportunity of apportioning his gifts on a regular method.

It may very well be that England will not be re-converted to tithe-paying for many years. In a short conversation I once had with the late Archbishop Temple, mentioning the subject upon which I was writing, his Grace doubted if a tenth could be rigidly fixed; but he readily allowed that to have even a lower standard was better than having no standard at all.

CHAPTER XLVIII

A WORD TO TITHE-GIVERS

Twenty thousand tithe-givers, and the seven thousand in Israel, 601.—Congratulated on historic, scriptural, and ecclesiastical grounds, 602.—Author's message to tithe-payers, 604.—How himself taught, 605.—Reserve in witnessing to tithe-paying experience, 605.—The left hand and the right, 606.—American courage about tithing, 606.—Spurgeon's autobiography, 607.—Power of personal testimony, 607.—God's cause hindered by over-sensitiveness, 608.—Coming of God's Kingdom delayed, 608.—Administration of the tithe, 609.—Tithe-paying statesmanship, 610.—Resemblance to trusteeship, 610.—Harvest implies sowing, 611.—Origin of Systematic Beneficence Society, 612.—Need of propagating tithing principles, 613.—Comparison with other objects of charity, 613.—Correspondence with Canon Christopher, 614.—Its effect on the author, 614.—Commander Pocock and plans for publication of this book, 615.—Privacy of giving to be respected, 617.—Appeal to tithe-payers, to resolve, and examine themselves, 619.—To apportion the Lord's money to spread of tithing principles, 619.—To put forth individual effort, 619.—To combine and persevere, 619.

IN drawing towards the concluding chapters of this work I would fain be allowed, if I may, a few words to my fellow tithe-payers, and proportionate givers. Who they are, where they live, and what are their numbers, it is not easy to say. We have heard of twenty thousand in the United States "whose loyalty to Christ their Commander, and the spirit of self-sacrifice for the spread of His Kingdom, are expressed by the dedicating of one-tenth or more of their income to His use."¹ Other 1 See p. 427

organizations have been set on foot in Canada and Australia. We have also in England a few hundreds of members of the Society of the Treasury of God, which advocates among Churchmen the practical rule of devoting at least one-tenth of all income or increase to God's service ; and there are a few hundreds more of the Proportionate Giving Union, the members of which agree to set apart a fixed proportion of income for religious and charitable uses, and endeavour to induce others to do likewise.

These numbers, it is true, are small compared with the hundreds of thousands, aye, millions, who so slight God's financial claims that they neither determine the amount or proportion they will offer, nor even keep account of what they receive and disburse for Him.

But we have reason to think that the "seven thousand left in Israel, all the knees which have not bowed unto Baal,"¹ has its parallel also with us, in those who, though unknown as members of any tithing or similar organization, nevertheless pay the Lord His tenth, and make offerings besides.

To such persons, then, and to all who recognize that they are but stewards of what God commits to them, and who act as such, our first word shall be one of humble, but hearty, congratulation. For boasting there is no room, since the best of us only renders to God what is already His, and we all receive in return far more than we give. But there is ample cause for thankfulness on our part if we have been led to take God into partnership, as it were, and to keep our accounts in such a way that in

¹ 1 Kings
xix. 18.

this matter we may honestly hope not to be ashamed at His coming. Bishop Westcott, of Durham, urged¹ that our expenditure be such that we should not shrink from publishing it; which is indeed a lofty ideal, and happy are they who attain to it!

¹ *Life and Letters*, p. 282.

But tithers may be congratulated also on grounds such as the following: Negatively, it is something of value to escape the reproach that ancient Pagans gave to their gods of wood and stone more, in proportion to their incomes, than most English Christians give to the cause of Jesus Christ. It is something also to be thankful for in devoting at least a tenth, to find ourselves "in line" with the Hebrew patriarchs, such as Abraham, who is called God's friend, and Jacob, a prince of God.

Again, certain persons who shirk tithing, and like to be left in the dark to give what they please, tell us that "constraining love" is the rule for giving under the Gospel, as compared with the Mosaic dispensation of tithes. But, even so, and admitting the truth of the expression so far as it goes, what a comfort it is when our gifts need no such veiling under sentiment, but demonstrate in our cash books that "constraining love" with us is no platitude, but something that obliges us to give willingly not less than the law extracted from a Jew.

Moreover, many Christians desire to act, not only in conformity with the teaching of Holy Scripture, but also as good Catholics, in the sense of following the teaching of the Universal Church. In what excellent Church company, then, may we reasonably regard ourselves to be when observing a practice

that had the approval for fifteen centuries of, practically, all the Fathers, and great writers of Christendom!

Or, if the reader thinks more of the formal judgment of the Church as expressed in her councils and synods, it is gratifying not to find ourselves reproached by those ecclesiastical assemblies who thought so meanly of Christians not giving a tenth of their incomes, that they judged them fit subjects for Church censure, and even for expulsion from their fellowship.

The foregoing are considerations of historic, intellectual, and Scriptural character in support of tithe-paying which may and do appeal to some; whilst for those still unconvinced as to its expediency, personal testimonies may be had from hundreds of those who have proved the practice of tithe-paying to be helpful in building up liberality of character, and by imparting satisfaction and happiness in dealing with God and man.

But I have a message I desire to deliver to my fellow tithe-payers which is contained in two words, namely, TELL OTHERS. We have all read of four hungry, leprous men sitting at the gate of famished Samaria. By way of experiment they had gone to the camp of the Syrians, and explored, feasted, and hidden away silver and gold, which they were then inclined to enjoy by themselves. But one of them, very properly, said, "We do not well: this day is a day of good tidings, and we hold our peace."¹

Does not this resemble the conduct of many of

¹ 2 Kings
vii. 9.

us who have experienced the happiness of tithe-paying? For myself, I am bound to admit the impeachment. My conscience was first aroused by reading a stray copy of *Gold and the Gospel*, when I was somewhere about the age of eighteen. Why I read it, and whose book it was, I never knew; but it set me thinking. Whether I then began the practice of tithe-paying I am not sure, but I had resolved to do so at latest before my twentieth birthday, when I began to keep a diary.

About three years later I saw an announcement that Dr. Cather was to preach on "Systematic Beneficence." I went. That sermon clenched the nail already driven; and, as a result, there was recorded in my diary not the vow, or the promise, but the wish that, in addition to the tenth, it might be possible, at stated periods, to increase the proportion.

But not another creature in the world knew this, until, comparatively late in life, I married; and even then the conviction dawned upon me but slowly that, as a duty, testimony as to the blessing of tithing ought to be borne for the good of others.

It may be said, of course, that we Englishmen are such a reserved people; that it looks like a "sounding of trumpets" before men to let it be known that we are tithe-payers. I remember even the Master of the Society of the Treasury of God telling me how he hesitated when asked to accept his position. "I take no credit to myself for giving the tenth," he said, "for I was brought up on it"; but he winced not a little at being thought to announce the fact to the world.

Similarly, a London rector, who began tithing after an address of mine on the subject, has told me how extremely profitable, and satisfactory, and restful he finds the practice. But he remarked, nevertheless, that he thought it very difficult to say anything about his own practice to his congregation, though he readily allowed what increased force it lends to one's appeals from the pulpit, if the people know what is practised by the preacher himself.

1 Matt. vi. 3.

Again, some who shrink from bearing witness are fond of quoting, in connection with the giving of money, "When thou doest alms, let not thy left hand know what thy right hand doeth"¹; concerning which, one matter-of-fact individual has suggested that, if the left hand did indeed know how little, very often, was given, how ashamed he would be of his partner! On the other hand, these objectors have not nearly so great a liking for a neighbouring verse, "Let your light so *shine* before men that they may see [and not have to guess about] your good works,"² in the matter of parting with money for the Lord.

2 Matt. v. 16.

On this point American tithe-payers seem to be ahead of us—that is, according to *Pamphlet No. 1* of the United Society of Christian Endeavour, which says :

"Last year's experience indicates that a less deprecating and apologetic policy is necessary if the number of tithe-givers is to be largely increased. It is time to 'let your light so shine before men that they may SEE your good works.' We have overcome the reluctance to speak of our personal experience at our consecration meetings ; let us

also help others by more outspoken testimony as to our rule of giving."

As American weather frequently makes its way Westward, even so let us hope that in time we on this side of the Atlantic shall be somewhat less timid as to professing our principles, as well as practice, with regard to tithing. Meanwhile, the first words of the Introduction to Mr. Spurgeon's *Life*, about autobiography,¹ are equally true of tithe-paying ^{1 p. 1.} testimony. He says :

"It would have been impossible for me to quote the experiences of other men if they had not been bold enough to record them, and I make an honest attempt to acknowledge my debt to my greater predecessors by writing down my own. Whether this arises from egotism or not, each reader shall decide according to the sweetness or acidity of his own disposition. A father is excused when he tells his sons his own life-story, and finds it the readiest way to enforce his maxims ; the old soldier is forgiven when he 'shoulders his crutch, and shows how fields were won.' I beg that the licence which tolerates these, may, on this occasion, be extended to me."

We recognise, surely, that, in labouring to carry conviction to men's minds, there is a power in personal testimony as to what we have ourselves known, and seen, and done, that carries weight, and often succeeds where simple cold reasoning and perfect logic fail. It is commonly said, and many of us clergy allow, that on most subjects it is easier to preach than to practise ; whereas, in reference to tithe-paying, and personal testimony thereon, many of us find it easier to practise than to preach.

To tithe-payers, then, who are content to give their money, but say nothing about it, may I suggest the question, Is silence never a sin? Think, my friends, how God may be dishonoured through our unfaithfulness, our indulgence of sensitiveness, vanity, pride, and other forms of self. For, who will gainsay the statement that right throughout the Christian Church, and by most average Christians, the will of God, as He has taught it concerning giving of money, is *not* done?

Christ is delayed from seeing of the travail of His soul, and is robbed of the glory of saving souls. The Holy Spirit is grieved at the want of whole-heartedness among Christians in failing to bring the whole tithe into the storehouse, to prove God therewith. The Almighty condescends to throw down a challenge to His people to do what He commands, and invites them to be judges, whether or not He will not pour them out a blessing there shall not be room enough to contain.¹ And yet the vast majority of Christians will not accept the challenge, or obey the command.

¹ Mal. iii. 10.

All this, let us bear in mind, has a close connection with the present delay in the coming of God's Kingdom. It was more, I imagine, than a flourish of the pen of Esther Tuttle Pritchard, an American worker in the tithing cause, when she signed herself in writing to me, "Yours for a pure treasury and the extension of the Kingdom"; for, speaking after the manner of men, and, for that matter, of Scripture too, the coming of Christ's

Kingdom is delayed for lack of right thought, motives, and practice, concerning the Lord's treasury.

It is not that there is insufficient money in the hands of professing Christians, or lack of men in the Christian Church, to evangelise the world ; but God's treasury is robbed through His portion being withheld ; whence it follows, of course, that if men are not willing to part with even a tenth of their money, how should they be expected to give the entirety of themselves ? A part cannot be greater than the whole.

There is also another aspect of the subject to which I would invite the attention of my fellow tithe-payers. We religiously set aside God's portion. Many of us, upon full conviction, would think it sin (as, for one, I should) not to do so ; but what do we do with it ?

This touches, of course, our administration and proper distribution of the Lord's money. Some of us perhaps have a number of societies to which we send subscriptions. The late Dean Close, of Carlisle, on one occasion, when sending me a contribution for the Church Homiletical Society, happened to remark that he had, if I remember rightly, eighty or more "annuals." But according to what rule do we select these "annuals" ? and when selected, do we discriminate as to how much should be given here and there ; or do we content ourselves with the dead level of the respectable guinea, and think no more of the matter ?

I remember calling on one of the secretaries of

the Church Missionary Society, who was then looking forward in a few weeks to announce an income for the previous year of nearly £400,000.

"Yes," I said, "and if you would organise your efforts on tithe-paying principles you might double the income."

My friend did not question the assertion, but proceeded to remark what need of instruction there is, among contributors, about proportion in distribution of what we give. For instance, you see a person subscribing a guinea to some local charity such as a cottage hospital, or servants' home, which benefits a mere handful of people: and this so far may be good; but a guinea, only, is all that is sent by the same person to a great organisation like the Church Missionary, or the Bible Society, which carries on, by comparison, a much more important work over the wide world, and benefits people by millions.

Now, for a tithe-payer to act thus, as it seems to me, is hardly good statesmanship. A Christian steward ought, with money he does not put into the hands of church officers to be distributed for him, to survey his Master's vast estate, and to consider where money is most wanted for its development or improvement, and where charity funds can be laid out to the greatest advantage, not to himself, but for his Lord; just as a trustee who has capital to invest looks at the market and share lists, not to please his own fancies or personal predilections, but to obtain the most promising rate of interest. Let us act

similarly, then, with regard to the Sacred Tenth. A saying has been quoted¹ to the effect that ^{1 See p. 406.} "Tithing is one of the best-paying investments on earth." This means, presumably, in its effects on the giver; but I would expand it to mean also, that of all the various teaching agencies needed for the Christian Church to-day, when numerous societies are striving to influence the minds of the masses in this, that, or the other direction, there is perhaps no agency more sorely wanted, and none that promises, if it can be found, to be so fruitful in advancing the Kingdom of God, as some means of teaching Christian people their duty in relation to what, and how, they ought to pay and give to God.

Reference has been made to tens of thousands of English-speaking tithe-payers. There you have something like a harvest. But who sowed the seed?

Twenty-one gentlemen in Belfast, in 1851, having contributed £5 each, it was resolved to offer a prize of £50 for the best, and another prize of £20 for the second best, essay on the scriptural duty of giving according to means and income.² This set ^{2 Gold and the Gospel, p. ix.} to work at least fifty thinkers and writers, and one outcome was the book *Gold and the Gospel*.

This was followed in 1856-7 by the publication of Mr. Arthur's lecture on *The Duty of Giving Away a Stated Proportion of our Income*. The circulation of these works by scores of thousands gave an impetus to the movement of the public mind of that day, and prepared for the organization of the

¹ Benefactor,
p. 182,
May, 1867.

Systematic Beneficence Society.¹ The influence of this society spread to America, and the two associations were held to have brought forth offerings by hundreds of thousands of pounds in various departments of Christian enterprise.

But will any one maintain that if those twenty-one five-pound notes had been sent to the nearest one-and-twenty charities in Belfast or elsewhere, their bestowal would have been equally effectual and profitable for the advancement of the Kingdom of God? Hence it seems to me that those twenty-one contributors, like wise stewards, made an excellent and far-seeing investment of their Lord's money.

Again, reference has been made to the important and successful operations of the aforesaid Systematic Beneficence Society. But who set this going? The brain work, probably, was mainly Dr. R. G. Cather's, and, in the accounts for 1860 of the provisional expenses, which amounted to £106, an adverse balance of £94 was due to R. G. C.²

² Benefactor,
November, 1863,
p. 14.

This was creditable to the energetic secretary, for a beginning; but in continuation of the movement it afterwards transpired that some half-dozen gentlemen took upon themselves, for a few years, the entire cost of the secretary's personal allowances,³ and so was launched, for about £350 a year, a movement that, it was claimed, yielded fruit to the Kingdom of God more than a hundredfold. In these instances we see how a few of the Lord's servants laid out, with judgment, their Master's money to advantage, by bringing the subject of

³ Benefactor,
p. 183.

systematic and proportionate giving before the Church and the world. But on looking around to-day at the pecuniary gifts of tithe-payers, so far as we know them from accessible reports, tithe-payers seem, with a few exceptions, to apportion almost nothing for the purpose of furthering specifically the principles and practice of tithing.

The thousands of the Tenth Legion pay nothing on joining, and no subscription appears to be subsequently asked or received. The subscription to the Society of the Treasury of God is 2s. 6d. a year, or £2 2s. for life, and to the Proportionate Giving Union it is "what you please." The income of none of these societies amounts to £50 a year; and, looking at the finances for three months of the Union, in the number of *The Lord's Portion*, chosen at haphazard for July, 1902, it is seen that out of thirty-nine contributions received during that quarter not one rises to £1; only one to 10s. 6d.; whilst nine stand at 1s., and two at a few pence.

This seems to indicate that although these contributors are conscientious givers, who allocate a portion of their substance to various branches of God's work, yet they do not appear to realize what a powerful lever for the promotion of good they overlook, or set aside, in favour of other charities which do not seem to promise half as much for the advancement of the Kingdom of God as would be accomplished by teaching people in general how rightly to give.

When looking over the early numbers of the *Benefactor*, I observed among the honorary officers

of the Systematic Beneficence Society, Canon Christopher, of Oxford ; and, being in search of a complete set of the *Benefactor*, I wrote to him. He had not kept his copies ; but, like an old warrior reminded of a bye-gone campaign, he hastened to write a few words of encouragement (some of which have been already quoted), thus :

“I believe that many suffer in worldly means, as well as in spiritual health, because they do not give the Lord a tenth. May God greatly bless your efforts. May God use you to increase the resources of all missionary and other benevolent societies at home and abroad.”¹

¹ Correspondence,
March 7, 1899.

And on the morrow he added :

“With your energy of mind I believe that God will bless you (if you devote your time and ability to this subject), to do more for missionary and other good societies than if you sent them cheques for thousands of pounds.”

This advice from so respected a veteran, let me say in passing and by way of illustration, had upon me a practical effect. Three years previously the Church Missionary Society had organised the “Three Years’ Endeavour” movement, for extra funds and interest. Now it so happens that the first religious periodical I took in when a boy of twelve was one of the C.M.S. publications, and visits in later years to about fifty of their mission stations had made me profoundly convinced of the excellence of the Society’s work. I was accordingly prepared to do my best for the “T.Y.E.” I thought my wife and I, for an emergency effort, might properly set apart for this purpose £100 per annum

for the three years, and to that end began to prepare.

But they heard nothing of this at the offices of the Society ; for thoughts of writing on tithe-paying had been taking shape in my mind, and some of the early chapters of this book were penned. Presently I wondered if the two things could be combined. Then came Canon Christopher's letters, and a month later I visited Commander Pocock (whom I regarded as the Canadian Apostle of Tithing), on his death-bed.¹ He was to the last keenly interested in our subject, and asked about my book, and what I meant to do, to which I could only say that I was working away at the manuscript, and hoped to spend my £300 in some way in connection therewith.

¹ *Diary,*
April 12,
1898.

This was as far as I could then see, and it was not till five years afterwards that my concluding chapters were reached. Then arose the question how the material amassed could be brought before the attention, not merely of the scholar and the student, but of all sorts and conditions of men, every one of whom, I take it, is concerned, or should be, in the question before us.

It occurred to me, by way of preparation, that if the first volume, say, were subdivided and arranged in short articles, they might be published simultaneously in various places, as novels are serialized, and as a series of my letters was once published on *A Ride to Little Tibet*. Accordingly, more than a thousand editors of English periodical publications were communicated with, in upwards of a hundred countries, kingdoms, and states throughout the world,

and this was continued to about seven hundred additional editors chiefly in European countries, or, say, to the number in all of about two thousand editors.

The first series, called *Studies in Ancient Tithe-Giving*, was accepted in whole or in part for about fifty publications, four of which, alone, were said to have a united circulation of upwards of 400,000 copies weekly. If, therefore, each copy had five readers, it appeared to ensure the bringing of the subject of tithing before two million readers in a week, which seemed something for which to be thankful, and to justify the expenditure of a considerable amount of pains, and a good proportion of the money set apart.

Now I know not how this will commend itself to the minds of my fellow tithe-payers; but I have come to the conclusion that if the principles and practice treated of in this book can be successfully brought before the Church and the world, the little nest-egg spent as part of the cost of publishing them may, with God's blessing, do more ultimately, though indirectly, for the Church Missionary and other societies (as Canon Christopher suggested), and for the advancement of the Kingdom generally, than if the £300 had been sent direct to the offices of the Society in Salisbury Square.

This is meant, of course, as an illustration in charity administration "for the present distress," inasmuch as the "Three Years' Endeavour" movement was meant to be, not a substitute for, but something additional to, ordinary efforts. Manifestly, also, this illustration

is out of the way of the average tithe-payer. The principle illustrated, however, is of wide application, though the particular methods of carrying it out must be left to each man's circumstances, and his conscience as enlightened by the Spirit of God.

There is so much of a private character mixed up with our giving, that no man, however clearly he may see his own duty, can prescribe for, or much less judge, his brother's methods. The *Victory of Mary Christopher* (the best American book on tithing, thrown into the form of a story, I have yet seen) quotes opposite Chapter I. the following extract from Pastor Stockmayer :

"That Church alone is evangelical in which one member does not constrain another, does not force his light upon his brother, but waits in love and intercession till God reveals it by His Spirit to the brother who is 'otherwise minded.'"

Even so, it is not intended here to dictate or unduly persuade concerning that which each person ought to settle between God and his own conscience ; but, if I may, I would appeal respectfully, but very earnestly, to my fellow tithe-payers to consider if they cannot set aside a portion of their store, and follow the example of those who, half a century ago, set such fruitful forces at work by gifts from their tithe and charity boxes ; so that it may again be true, as the *Journal of Progress* of the Systematic Beneficence Society said,¹ "Men were forced to pause and inquire into principles the adherents of which were so much in earnest, and so able and willing to pay for their propagation."

¹ Benefactor,
February 1,
1864, p. 29.

But the practical reader will ask, How can we do this? Here again let me quote Mr. Granger¹:

"If individual Christians would not only, like Jacob, vow the tenth of their increase to God, but plight their faith, each to the other, that they will, to the best of their knowledge and ability, and by the help of God, obey the scriptural law of tithes and offerings, how would the treasury of the Church overflow, missions multiply, and godliness increase! How would the day of the Church's triumph be hastened!"

And not only so; for, besides increase of means, there would be something accomplished that is better still, inasmuch as the minds and expenditure of many more Christians would, in this matter, be brought into harmony with the mind and will of God.

This is an esoteric consideration connected with tithing which rises far above pounds, shillings, and pence, and admits the millionaire and the poor widow alike into the Holiest of All. God laid down a law, not in anger, but in love, for His ancient people Israel, that they should spend nearly a fourth of their incomes in fellowship with Himself and the poor; and if it is still true "I am the Lord, I change not,"² then, how can we possibly suppose God is satisfied with the modern Christian's miserable one per cent.³ of income spared (and that often grudgingly) for religious and charitable objects!

On our part, moreover, it stands to reason we cannot properly love One from whom we habitually pilfer, or withhold the portion He has a right to ask; but if correct relations in this matter are established

¹ p. 57.

² Mal. iii. 6.

³ See p. 356.

with God, we escape this dishonesty and inconsistency, and we rise into fuller fellowship with Him who "so loved . . . that He gave," and one of whose grandest titles is the "Giver of all good."

As a first step, then, my reader, if you are not already a tithe-payer, may I, after forty years' trial, suggest that you become one forthwith, and that you prayerfully accompany your decision by some act, by signing such a declaration as you think fit to draw up, or in such other manner as leads you to regard yourself as bound, even if only for a definitely mentioned period, to put God's promise to the test, and pay Him at least the whole tithe of your income?

Or, if you are already a tithe-payer, will you carefully examine your circumstances, and your conscience, as to whether one tithe of income is enough? With some, a single tenth is sadly too little compared with the superabundance of the nine-tenths that remain; and this revision might, too, with advantage take place regularly at pre-arranged periods.

If such a revision should result in bringing something extra to our charity funds, then might not we tithe-payers wisely seek to atone for the past, and become propagandists for the future of tithe-paying principles, each within his own area of influence, and striving to do what we can in our individual capacity?

But let tithe-payers also combine. Let us form associations and invite pledges. Let us hold meetings, and not be ashamed to tell our own

experience. And let us not despise small beginnings.* We have on our side two important persuasives to effort : first, that when once a man is convinced, and persuaded to try the experiment of tithe-paying, he commonly finds the result so satisfactory as to continue for the rest of his life ; and secondly, there are few men, when they will permit conscience to speak, who will not allow that

“ We all can do more than we have done,
And not be a whit the worse ;
It never was loving that emptied the heart,
Nor giving that emptied the purse.”

* I shall never forget the wet blanket that enveloped me in 1874 in the Trophy Room of St. Paul's Cathedral. We were busy in founding the Church Homiletical Society, having for its object the training and improvement in preaching and pastoral work, of the younger clergy and candidates for Holy Orders. As Honorary Secretary I had sent invitations to 1,730 clergymen and students in and around London, about 500 of whom applied for tickets of admission to special lectures. After the last lecture those present were invited to join the projected Church Homiletical Society, and in my zeal I expected the hearers to respond by scores, whereas out of the hundreds who came to listen, there were, on that afternoon, only eleven who came forward for membership. This did not, however, deter the Honorary Secretary from further effort. Later, the *Clergyman's Magazine* was started, and in ten years the Society had enrolled thousands of members, and made its voice heard, and its influence felt, by about one-fourth of the English-speaking clergy throughout the world.

CHAPTER XLIX

AN APPEAL TO THE LAITY

Tithe-paying from national and social points of view, 621.—Mr. Gladstone's opinion thereon, 622.—Mr. Rigby's *Tithe Terumoth*, 623.—Tithe-paying conducive to honesty and restitution, 623.—Illustrated by experience of author, 624.—Tithing as a layman's question, 625.—Present effects of past abuse of tithes, 625.—Spelman, Selden, and Grove as disinterested reformers, 626.—Value of lay testimony, 627.—Clement Spelman and Mr. de Winton, 627.—Need of lay help, 628.—Abounding thirst for wealth, 628.—Insufficiency of parliamentary legislation, 628.—Scope for authors in general, 628.—An editor needed for Grove, 629.—As Grove himself foresaw, 629.—Memorial notice of Grove, 630.—Topics needing further elucidation, 630.—Merged tithes and abbey lands, 630.—Need of Christian statesmen, 631.—Parliamentary returns wanted, 631.—Grove not necessarily infallible, 633.—A Wilberforce needed for tithe restitution, 634.—Revision of clerical incomes not enough, 634.—Revision needed of lay rectors' possessions, 635.—Lay rectors' evasion of responsibility, 636.—Should another Tithing Society be inaugurated? 636.

HAVING addressed an earlier chapter to the clergy, suggesting the desirability of a revival of tithe-paying, this work would not be complete without a few words also to the Laity as such, especially to my fellow members of the Church of England. Thus far our subject has been dealt with mainly as a religious question; but there are other points of view from which tithe-paying may be looked at with hopeful expectation of

profit to the nation, and the social welfare of the people.

Mr. Gladstone recognized this forty years ago, when, writing to the secretary of the Systematic Beneficence Society, he said :

" I think the object of the Society (which I understand to be, inducing men to give at least *some fixed proportion of their incomes*, such as their several cases may permit, to purposes of charity and religion), is one that may be legitimately adopted by all Christians, *with the greatest and most beneficial consequences*. And although it is the religious character and effect of such a proceeding that has the first claim upon attention, I for one believe its results would be no less advantageous in a *social*, and likewise an *economical*, point of view." ¹

¹ Benefactor, May, 1865, p. 91.

An opinion like this from a layman whose environment so well qualified him to judge, ought to be worth attention. Mr. Gladstone, I am told by a member of his family,² was sadly aware of the stinginess of many rich and great people. Also, as a statesman, he possessed ample opportunities of knowing the insufficiency and inadequacy of parliamentary legislation for moral purposes ; whilst his lifelong recognition of the duty of setting aside not less than a tenth of his income for charity, might have suggested to him the value of the practice as an antidote, or a remedy, for much of the selfishness that mars the character of so many of our countrymen.

² Correspondence, June 2, 1902.

At any rate, he did not write thus hopefully of a plan he practically knew nothing about ; and this conviction, uttered in middle life, seems to have remained with him, unchanged, till his death : for,

in 1896, the Rev. J. B. Ferry wrote to me that he was then hoping for a paper from Mr. Gladstone on the moral need to the nation of the practice of proportionate giving.¹

¹ Correspondence, May 7, 1896.

That tithe-paying might be expected to make better citizens, to foster honesty and rectitude, and to correct certain forms of national immorality, and ill-ordered social economy, might be inferred from Mr. Rigby's *Tithe Terumoth*² wherein he writes :

² p. 93 (2nd ed., p. 115).

"From the nature of the tithe you will see at once that it inculcates and demands the strictest honesty and integrity. As an ever present and impressive *object lesson* upon the ownership of God and the stewardship of man, it necessarily teaches the most scrupulous faithfulness. An unjust steward may defraud an earthly master and be commended for his smartness. But God calls it robbery, and pronounces upon it His awful curse, if a steward of His possessions make any return for aught less than the real indebtedness. . . . The tithe, then, as the definite decimal of duty, requires us to deal justly and squarely with God."

And, if any one "deal justly and squarely with God," needless to say, he will not think it consistent to defraud his fellows, whilst, conversely, if one do not fear God, why should he regard man? During the Welsh revival in 1904, it was stated, in both religious and secular newspapers, that, in certain districts of Wales, a notable feature of the reality of the movement had been the recollection and repayment by some of the converts, of bye-gone debts. Now, a tithe-fund in the hands of many a professing Christian would prompt to something further even than this, and might suggest, in looking over the

past, that one should not only pay his old debts, but should refuse to receive past and present benefits for nothing, when fairness and equity demand that a return should be made.

By way of homely but practical illustration, may I say that, when a young layman, with little money, I used to attend regularly a church, where I availed myself of a good free seat, till one Sunday the vicar told us he thought some of his congregation liked a free gospel at a very free price : for they rented no sittings.

Now, if only this good man's parishioners had accepted the principles contended for in this book, as to tithing their incomes, the abomination of raising their minister's stipend by letting seats in the house of God would have been unnecessary, not to say impossible. But, under the circumstances, I felt that the rebuke was richly deserved ; and, forthwith, out of my tenth hired a sitting.

After this, it occurred to me how remiss I had been in accepting, to my great advantage, from various persons, professional and otherwise, benefits of sundry kinds without cost to myself ; and, in particular, how I had received continuously from clergymen of their spiritual things, but had made no return to them of temporal things. My tenth was not then a large sum, but I made out a list of "creditors" for benefit or kindness shown to me since I was fifteen ; assessed the "damages," and in the course of a few years acquitted myself (in a fashion) of these, and what I had come to regard as other, debts of honour.

This was effected for the most part anonymously, and I felt my conscience the better for so doing. But I cannot imagine that a conscience blunted and uninstructed about giving, would have prompted such a course; or that I should ever have acted thus under the old slip-shod *régime* of waiting to be asked before you give.

My tithe money provided funds to be distributed; and the first question was as to where justice and equity suggested that reparation should be made. It is easy, then, to see how the spread of such principles and practice would make better citizens, would be of national advantage, and tend to counteract the too prevalent observance of the selfish maxim, "Get as much, and give as little, as you can."

May not, then, "the Sacred Tenth" and its consequents be profitably taken up as a layman's question with a view to reformation, and perhaps even partial restitution, as to the past, and with hope of improvement of national character, and religious rectitude, for the future? We need not here revive in detail what has been written in previous chapters¹ on the dishonesty practised since the sixteenth century in connection with prædial tithes; but we ought not to forget that the people are, and have been, suffering from that dishonesty to the present day.

For if two and a half millions of tithes a year serve, in some manner to support fourteen thousand incumbents, it seems plain that as many more clergy, or other home and foreign workers, might be

¹ 1 Chaps. xxv.-xxx., etc.

supported by the three millions of tithes alienated to the laity, by reason of which alienation our densely crowded manufacturing and other districts are deprived of adequate spiritual provision, and our "home heathen" are daily increasing.

But besides the fewness of clergy caused by the alienation to the laity of agricultural tithes bestowed in the remote past, what shall be said of the discontinuance and non-recognition of the obligation of the payment of personal tithes from other sources of income? Here one is reminded of the words of Tillesley in his epistle dedicatory to his *Animadversions on Tithes*, wherein he says :

"To those who . . . endeavour to be good men, all other instruction is easy ; and among them the doctrine of tithes needs no enforcement or defender. But covetousness hath so blinded religion, and custom so hardened conscience, and might so abetted sacrilege, that unless the magistrate command what the minister cannot persuade, religion must give way to sacrilege and Christ to mammon."

This, no doubt, has been realized by many, and there have not been wanting in the past godly laymen who have interested themselves in this subject, and notably three, whose writings have been often quoted in this work, namely, Spelman, Selden, and Grove.

Sir Henry Spelman led the way in his work against the profanation of Church property. Selden, even if regarded as hostile under the Commonwealth to the Church of England, yet brought together so much learning upon the subject as to furnish a mine of information in favour of tithe-

paying. In Mr. Grove we have a man who gave to the cause forty years of his life, and a considerable share of his property. All three may be classed as Reformers, writing (in the cases of Spelman and Grove at all events) from disinterested motives, at their own cost, and without any prospect of reward.

This disinterestedness in advocating a revival of tithe-paying possesses a degree of influence in the mouth of a layman which the same doctrine does not always command when advocated by a minister; because, in the minds of the vast number who do not wish to be convinced, and would rather the obligation of tithe-paying were not true, it is easy to be persuaded that the clergy speak from interested motives. Presumably Clement Spelman, son of Sir Henry, had this thought in mind when, concluding his preface to his father's works,¹ he wrote :

¹ p. xxvi.

" . . . and for my other errors I beg thy pardon, as I would have done for meddling with this subject, fitter for a pulpit than my pen ; but I have often heard it slighted from the Levite, as preaching his own profit, and therefore thought it might take better (though worse delivered) from a lay hand, no ways concerned by it, but in the general calamity of our Commonwealth."

So, again, later, the words of Mr. de Winton, who advocated proportionate and systematic giving at the Exeter Church Congress, 1894,² can hardly be thought other than disinterested when he said :

² p. 4.

" The average working man still thinks that the churches are built and restored, the parsons, even the curates, are paid by the State ; and higher up in the social scale we imagine any other parish but our own may possibly have an inadequate endowment ; but in our own, if the income

is small, the parson probably has private means ; anyhow, he seems to make two ends meet, and laymen show a not disinterested reluctance to run the risk of impertinent meddling with any parochial concerns but their own."

Will not, then, the godly among the laity combine with the clergy and work as reformers for a resurrection of Christian tithe-paying? When they look around, is not the need abundantly apparent? We hear on all hands of the abounding thirst for wealth, and the restless pursuit of material gain, in the train of which follow greed and avarice, grinding down the workman by "sweating," underselling the rival with a view to his ruin, that the capitalist may monopolise business ; making money by force, and at the cost of integrity, accompanied by bribes and secret profits ; and this in military as well as civil quarters, and from the top of the social ladder to the bottom. Acts of Parliament, we know, are made, and royal commissions, so-called, are appointed from time to time to deal with commercial depravity ; but they do not go deep enough ; and perhaps it was the knowledge of this led Mr. Gladstone to think, if only from a statesman's point of view, that the establishment of a society for the promotion of systematic giving would be a national boon.

Who, then, are they among the laity who can help? In addition to those already suggested, might not some good preparatory work be done by authors, journalists, correspondents, and writers of various kinds? The motto of the printers of this book is, "He who reads, rules," to which I take leave to add, "He who writes, reigns." For a reformation

movement we need not only a Luther and a Calvin, but also an Erasmus and a Jewel ; and in the resuscitation of tithe-paying there is a place not only for sermons and speeches that appeal to the feelings and emotions, and are sometimes quickly forgotten, but also for books and essays, leaders and articles in periodical literature, tracts and pamphlets, figures and statistics, such as will appeal to the intellect and judgment, and reach many to whom the sermon may not come.

Sir Henry Spelman's work on *Sacrilege*, as already stated, has found able editors in Drs. Neale and Eales, Messrs. Maskell and Warren. Selden has been followed by several learned critics ; and no one who desires truth, and wishes to avoid pitfalls, should read Selden without also studying Comber and Tillesley : but for Grove there awaits an editor who will verify, enlarge, and erect a superstructure worthy of a foundation so noble and painstaking. This is what Grove himself desired, as expressed in the concluding words of his Introduction ¹ :

¹ p. 15.

"It is, then, a source of deep regret that the annexed statistics are not so complete as could be wished ; but . . . it remains for others to complete what the author has in this volume begun. He has had the privilege of laying the foundation of a record of Alienated Tithes, but it will be the prerogative of others to finish what he has commenced. . . . For though the weight of increasing years precludes the probability of the author being spared to bring out a second edition of this work, yet others may do so when he has passed away." *

* The above is signed H. G., 10, Granville Square, W.C., July 25, 1896, in which year the book was issued, not to the public, but to

Among the various topics on which Mr. Grove desired further light and more widely spread information were such as the following:

"That impropiators have benefited by the transfer to them of the increased value of land from religion and the poor to the extent of £1,500,000." ¹

¹ Introduction,
p. 9

Again, in his note on Tithe Land and Money Payments, he says:

"On the whole, it would not be incorrect to state that an additional 55,424 acres, given as a commutation for tithes, have been alienated from the parochial clergy, which, added

subscribers, after which for about a year Mr. Grove's health declined, and on Wednesday, February 15, 1897, he died at the age of 78 years, having been born at Lymington in Hampshire on October 28, 1819. He was licensed by the Bishop of London as a lay reader, and acted in that capacity for many years at St. Philip's, Granville Square.

A memorial notice of him appeared in various publications, among others in the *Church and Parish Chronicle* of the Church of the Redeemer, Clerkenwell, for January, 1898, which stated that Mr. Grove exerted himself much for the restitution of the permanent diaconate, and that it was his own ardently cherished desire to have been admitted to the Order of Deacons. The notice further speaks appreciatively of "a life so diligent, so bent on service, so identified with the Church's interests, and so content to help in obscure and apparently uninteresting research." On the day of his funeral—December 18—the first part of the service was held at St. Philip's Church, previous to his interment at Highgate Cemetery, where, on his tombstone, he is described as "Henry Grove, author of *Alienated Tithes*."

The Rev. E. Vincent Eyre, an old and attached friend of Mr. Grove's, added to the foregoing: "Mr. Grove was for many years a familiar and touching figure in this and the neighbouring parish. He was very fond of boys, and in regard to their interests and those of the poor he abounded in kindness. He had led a truly laborious life, a great part of which he devoted, with wonderful concentration and continuity of toil, to a subject which would have little attraction to many—the alienation of tithes. Mr. Grove's inquiries on this subject were most minute and exhaustive, and no parish of England or Wales was left out of his vigilant investigation. He lived to complete his work, which contains a mass of information not to be found anywhere else,"

to those set out on page 69B, makes a total of 356,490 acres " ¹ [that is an area as large as Bedfordshire].

¹ p. 81b.

Under " Abbey lands—tithe free " he writes :

" There is good ground for believing that the acreage disclosed in the annexed schedules can be more than *thrice doubled* by further searching the tithe apportionment deeds." . . . All that the author can do is to give the result of the examination of those apportionments he has been able to peruse, which, with the details collected of the lands held by the Hospital of St. John of Jerusalem, discloses the all-important fact that the laity hold abbey lands exceeding 82,000 acres on which they pay no tithes. ²

² p. 601.

Here, then, is an opportunity for another painstaking author to investigate and supply information that may be most valuable when the day comes for a re-adjustment of the property of the Church, and (is it too much to hope?) a restitution, or partial restitution, of its alienated tithes.

But besides authors, it is clear we have need also of the help of Christian statesmen who will take this matter in hand, and to whom it may be suggested whether a return of lay tithe-owners may not again be called for in Parliament.

When Grove's book was first in contemplation there was every probability, he said, of a parliamentary return being obtained of the names of the lay owners of tithes. But the return was refused by the Government of the day, and the result was that it cost Mr. Grove many years to collect the information he required. ³

³ Introduction,
p. 11.

Later on, Grove tells us how he and his friends did their best to obtain a parliamentary return of

persons who were tithe owners by virtue of the awards of the tithe commissioners ; but it was not granted, the Home Secretary (May 18, 1861) informing him that "there did not appear to be any adequate public reason for so doing, and that it would in some cases affect the *popularity* of individuals, and would cause much trouble and expense."¹

¹ p. 106d.

After this refusal, it was thought the Registrars of dioceses, as officers of the Church, might be willing to co-operate in furnishing the information. Accordingly :

"On the motion of Mr. Ayrton, on April 24, 1886, the House of Commons ordered a return ; but so great was the opposition that the order had to be withdrawn. Another attempt was made in the House of Lords by Lord Lyttelton, who, on June 7, obtained an order from that House for a return from the Registrars of the owners of impropriated tithes. Only four Registrars complied with the order out of the twenty-eight dioceses. The returns of the four were printed, and, says Grove, 'their names will go down to posterity as Church officials who rose above the fear of man, and did their duty without fee or reward to their Church and country.'"²

² p. 106d.

Then it was, as already stated,³ upon this comparative failure that Mr. Grove, like a brave man, addressed his circular letter to all incumbents of parishes wherein any of the tithes were alienated, asking for the names of their lay owners, with the amount assigned to each ; and to this painstaking effort, I take it, we owe the letters in reply that are now bound up in the twenty volumes of Grove's manuscripts in the British Museum.

³ Vol. i.
p. 315.

The foregoing, however, was not the last attempt of Mr. Grove and his friends to get assistance from Parliament. On March 7, 1893, notice was given in the House of Commons for a return

"of all merged tithes, extinguished under the Tithe Commissioners, specifying the parishes and townships in which the tithe arose, the name of the landowner who merged the tithe, and the acreage of the land on which it had been extinguished.

But Mr. Gardner, the President of the Tithe Office, opposed the return being granted (though the cost of its preparation was to be defrayed), and it was not therefore pressed." ¹

¹ Grove, p. 589.

Now, it is not here assumed that Mr. Grove was necessarily right in all his ideas of what Parliament should, or should not, do; nor need his reasoning as an economist in all cases be regarded as infallible; but, if the *half* of what he alleges is true, there would seem to be ample room for a statesman who would take up this question in Parliament, and see if something like justice cannot be done even now with the stolen property of the Church.

That the tithe-owners might in some cases oppose* is, of course, to be expected, just as the liquor dealers, from motives that need not be mentioned, oppose Temperance Reform, and as did

* Since this chapter was written, Appendix C of modern lay-impropriators of alienated tithes has been compiled in which one of my helpers finds 262 titled names; and on comparison, 180 nobles bearing the same names are found in the present list (1905) of the House of Lords. On comparing the names of Commoners in Appendix C, there are fifty-two of the surnames now found in the list of the House of Commons, though the Christian names or initials in some

the slave-owners, with whom Wilberforce, in his efforts for emancipation, had to contend. But Wilberforce, it is pleasant to remember, was more than a tithe-payer, for at one period he statedly gave away a fourth of his income,¹ and, thus dealing "fairly and squarely with God," and spending no doubt largely upon efforts for his fellow-man, his righteous cause in due time prevailed.

No respectable Englishman would now think of maintaining as right the ownership of a fellow-man as a slave, as many did a hundred years ago; and there seems no reason why, with a more Scriptural standard of honesty before the people, men should not be as ashamed to steal what has been dedicated to God, as they would be to pick the pockets of their fellow-men. It is only a debased standard of honesty that permits it now.

The present, moreover, seems to be a suitable time when such subjects should be brought before the nation. Attention has been called of late years to "the poverty of a portion of the clergy, and the consequent need which *primâ facie* exists of a revision of episcopal and other ecclesiastical incomes with a view to mitigating the gravity of the evil"; and in 1902 the First Lord of the Treasury was asked if he were willing either to move, or to assent to, a motion for the immediate appointment of a Select Committee of the House of Commons to

instances differ. This might of course be expected in cases where the ownership of tithes has descended from father to son. I have not gone into particulars; but Grove's tables (p. 106c), as compiled from Parliamentary Papers, seem to suggest that from two to three hundred of our present legislators are owners of alienated tithes,

¹ Tweedie, p. 178.

inquire generally into the existing endowments of the Church of England, and methods of their more equitable readjustment, etc.¹

¹ Record,
March 21, 1902.

And this may be all very well as far as it goes ; but if the two and a half millions (say) of tithes allotted to the working clergy² are to be carefully overhauled, why not also the three millions of tithes in the hands of the laity, many of whom now practically ignore their responsibilities to the clergy, the people, and poor, for whom those tithes were originally given, and which responsibility passed to them as lay rectors, with their tithes and lands ? For, as Spelman puts it,

² Grove, p. 4.

“ By having these parsonages, they are charged with the cure of souls, and make themselves subject to the burden that lies so heavily upon the head of every minister, namely, to see the service of God performed, the people instructed, and the poor relieved. For to these three ends and the maintenance of ministers were parsonages instituted.”³

³ “ De non temerandis,” p. 15.

Again, Leslie points out that⁴

⁴ p. 161.

“ because this has been a national sin, and these impropriations have been bought and sold upon the credit of Acts of Parliament, therefore there ought to be a national repentance and restitution. . . .”

After which he suggests various projects as a remedy, and continues :⁵

⁵ p. 165.

“ I must, besides, tell our impropiators that in truth, in reason, and in law too, as well of God as of man, they have taken these lands and tithes of the Church *cum onere*, with that charge which was put upon them by the donors of the lands, and by God upon the tithes ; that is, of maintaining and providing for the poor. A lessee can

forfeit no more than his lease—he cannot alter the tenure; and whoever comes into that lease, comes under all the covenants of the lease.

“Therefore the impropiators stand chargeable, even in law, to keep up that hospitality, the amberies [almonries] and infirmaries for the poor, the sick, and the stranger, that the clergy were obliged to do while they had their possessions, and in some sort performed, at least so far as to keep the poor from being any tax upon the nation.

“And at the beginning of the Reformation, when the laity were first put in possession of their lands and tithes, they understood it so to be, and were content to take them with all that followed them (anything to get them), and did for a while make a show of keeping up the former hospitality, etc., better than the clergy had done,—that being the pretence why they took them from the clergy. But when the fish was caught they soon laid aside the net.”¹

¹ p. 166.

Since Leslie's times this neglect of many lay patrons, and the disregard of responsibility, has grown so common, that it has become sanctioned by custom, and the evil is ignored. It is high time, therefore, that, if clerical incomes from tithes are to be looked into, the same should be done with tithes in the hands of laymen.

But, in addition to the labours of the writer and the Christian statesman,* it may be worth considering whether our object might not be greatly helped by the formation, as Mr. Gladstone desired, of another Society for the promotion of tithe-giving.

* Whilst these sheets are passing through the press, there has come to hand a pamphlet on *The Impropiation of Tithes*, by Edward S. Norris, Ex-M.P. His object, as stated therein (p. 10), is “to arouse public attention to the great evils that exist in the impropiation of tithes that clearly belong to the Church, and should still do so in the interest of the entire nation.”

Dr. Moir, of Edinburgh, who has written a booklet on *Storing for God*, speaking on this subject, says :

"There are men of mark thoroughly in earnest on this point, thoroughly primed with argument to sustain their views—men who feel that this keeping back from the Lord what is His due is the main cause of the withholding of that measureless blessing He has promised to pour out so soon as men fulfil the condition on which it is promised. Let such men be loosed from their present charges. Let them travel through the land. Let them preach and lecture from pulpit, or platform, in church, in Sabbath school, to Young Men's and Women's Christian Associations. Let our people be told their duty and their privileges, kindly but plainly. Let the whole country be instructed." ¹

¹ p. 23.

In other words, I suppose we want some present-day Apostle of tithe-paying to stir up the Church and country, as did Dr. Cather and the Systematic Beneficence Society forty years ago.

CHAPTER L

THOUGHTS FOR LAY IMPROPRIATORS

This chapter an afterthought, 638.—Author's attention called to Grove's *Alienated Tithes*, 639.—Light thereby thrown on Spelman, 639.—Names of 2,000 grantees from Grove arranged alphabetically, for Appendix B, 639.—Compared with Spelman, 640.—Appendix C of modern lay-owners of tithes, 640.—Facts concerning lay impropriators, 641.—Original gifts of tithes, 641.—Administration entrusted to clergy, 641.—Base character of some of the Reformers, 641.—Betrayal of trust, 642.—Abuse of Church money, 642.—Amounting to millions sterling, 643.—Holding Church property not necessarily sacrilege, 644.—Difficulty of literal restoration, 644.—Author's fourfold experience, 645.—Purchase of land, 645.—Exchange of tithes, 646.—Land of unknown title, 647.—Lord Scudamore as a restorer of tithes, 649.—Example of Mahomet, 649.—A late Duke of Northumberland, 650.—Instances of Mr. H., 650.—And the late Earl Beauchamp, 652.—Are facts concerning impropriators truly stated? 653.—Ought things so to be? 653.—What Archbishop Whitgift and others taught concerning sacrilege, 653.—Must things so remain? 655.—Bishop Westcott's ideas on permanent reformation, 655.—Honest people need not wait for Acts of Parliament, 655.—Author's farewell to reader, 656.

THIS chapter is an afterthought. It was no part of my programme when this book was begun to give much attention to what are known as farmers' tithes. The great principle before me was the forgotten, or neglected, but Divine statement, "The tithe is the Lord's"; the Lord's, from every man, in every country, under the sun; and that, quite independently of how the principle may have

been adopted, or developed, or abused, in any particular locality. Nearly forty years of happy experience had taught me the wisdom of putting this principle in practice, and I was accordingly prepared to contend for, and recommend it to the uttermost, and then perhaps to end the matter.

But when Dr. Gee, then of Highbury, but now Master of University College, Durham, called my attention to, and lent me his copy of, Grove's *Alienated Tithes*, there came before me an abuse of the tithe-giving principle in England to which, as a writer on Tithing, I could not be indifferent; and dared not keep silence; for, when Spelman's *History of Sacrilege* had been read with added light from Grove's tables, it became manifest that Grove had supplied a mass of detail to the picture of the seamy side of the Reformation, such as had never before come within the ken of an English author on tithe-giving.

Spelman exposed before the world some scores of sacrilegious persons, as he called them, who helped forward, and shared pecuniarily, in the plunder of the Church; and I am not aware that the general truth of his statements has been challenged during the two or three hundred years those names have been before the public.

With a view, however, to more precise information, I had the curiosity to cause to be copied from Grove's list of Grantees of tithes from Henry VIII. to William III., every layman's name (about 2,000 in number), and to arrange them alphabetically. The duplicates (about 4,000) were

regarded as additional grants, and their number added to the names respectively of the grantees. Then, by comparing with this list the names mentioned by Spelman, it supplied the number of grants of tithes which have been given in preceding chapters.¹ I had not thought to make further use of this alphabetical arrangement; but it has since been judged desirable, for completeness' sake, to print the list of lay grantees at the end of this book in the form of Appendix B.

The making of Appendix C has been a more formidable matter. Grove's lists of modern clerical and lay owners of alienated tithes extend over nearly four hundred pages, and for the counties, alphabetically arranged, from Bedford to Devon, a separate entry is made of the name of every impropiator who held property in tithes, if only to the value of twopence²; but Grove afterwards thought it expedient (as well he might!) to print the name of no tithe-owner who did not hold to the value of £1 sterling.

In my list I have drawn the line at £10, so that Appendix C consists of the names of laymen in whose hands tithes to the value of £10 and upwards were found when the Commissioners under the Tithe Acts adjudged the rent-charge at which the tithe was to be commuted, instead of a tenth of actual produce in kind. Where the portions of land paying tithe were more than one, they have been treated as separate apportionments, and the number of apportionments is printed to the left of the owner's name, whilst the aggregate amount in pounds

¹ See pp.
293-7.

² Grove, p. 72.

(omitting shillings) apportioned by the Commissioners is placed to the right.

And now concerning lay impropriators: What are the main facts brought before us by Spelman, Grove, and similar writers?

Briefly stated, they seem to me as follows: From early Saxon times there were Christians in England who not only gave a tenth of the produce of their land to God's service, but who thought fit to charge or cumber their land with the payment of a tenth, or tithe, of its produce for ever. This, presumably, as freeholders, they had a perfect right to do; as good a right as any one to-day has to charge his estate during his life, or after his death, with payments to a hospital, a religious society, or any other form of charity.

The administration of these tenths was entrusted to the clergy, who, we are asked to believe, became very corrupt, so that their administration stood in need of reform. The general truth of this need not be denied, and we further agree with the judicious Hooker¹ that "pure and unstained religion ought to be the highest of all cares appertaining to public government." But we remember how this great writer says that the course of politic affairs cannot in any good sort go forward without fit instruments, and that men are made fit by their virtues, of which godliness is "the chiefest top and well-spring."

¹ Ecclesiastical Polity, bk. v. chap. i. paragraph 2.

Who, then, were the Reformers who took upon themselves the work of putting things to rights? Certainly not men conspicuous for their virtues or their honesty. Their leader the king, as all the

world knows, was a notorious adulterer, a gambler with stakes consisting of property consecrated to God,¹ a Tudor Jeroboam, who, in the matter of tithing, made England to sin. And those who wish to know the moral characters of some of the principal members of the parliaments that shared in the spoil of the monasteries may find it in Spelman's *History*

¹ See p. 299.

² Chap. vii., etc. *of Sacrilege*.²

These, to a very large extent, though not wholly, were the men who seized on the Church's property, and made it over to the king and his royal successors. Henry VIII. hypocritically accepted the property, but on the expressed understanding that it was to be put to better uses, and that it was "to be ordered to the glory of God, and the profit of the Commonwealth."³

³ See p. 287.

In spite of this the king, whatever of good may have been done with some of the money, quickly bestowed not less, seemingly, than 367 grants of tithes (as we can now trace) on the parliamentarians who signed in favour of the king's divorce;⁴ and out of forty-two temporal peers of the parliament which sanctioned the confiscation of the greater monasteries, all but seven are now discovered to have obtained possession of tithes.⁵ Tithes also were granted by Henry and his successors to more than one thousand persons for "service," the said "service" being (in some cases, at all events) of very questionable character.⁶

⁴ See p. 293.

⁵ See p. 384.

⁶ See p. 291.

A still larger number of tithes have been sold, and much of the proceeds used for purposes utterly alien to the service of God, some going so far astray as to be applied to the support of the

courtezans, and endowment of the illegitimate offspring, of some of our polygamous kings, whose descendants (or persons of the same name at all events) would seem to be, at the present time, drawing thousands of pounds annually from tithes thus alienated from the English Church, and clergy, and people. Added to this, Grove tells us, generally, that three millions a year of tithe-money is still in the hands of the laity.¹

¹ See p. 317.

This amount of income, if stated in capital, after three centuries, with interest at only $2\frac{1}{2}$ per cent., is not a little surprising. Spelman's editors,² taking the revenue of the religious houses at the low figure of £150,000 a year, computed that during the eighteenth century alone, and leaving interest out of the question, the Church was defrauded of three hundred million pounds (£300,000,000); but, calculating more nearly up-to-date, one of my mathematical friends has worked out for me, that the family of each lay impropiator with a tithe apporportionment to the value of £1,000 a year, (supposing his family have held the tithes from the time of Henry VIII. or, say, for three hundred years) has taken from the Church £65,920,000, or in round numbers sixty-six million pounds, and this of money bestowed by the original donors for the spiritual, moral, and, to a large extent, the temporal welfare of the people; whilst as for the larger amount of £3,000,000 a year, this would increase in three hundred years, at $2\frac{1}{2}$ per cent., to £4,947,000,000, or, say, five thousand millions of pounds!

² 4th ed. p. xciv.

But here it is proper to enter a caution; for it

must not be inferred from the foregoing, that every layman who holds what was once Church property, or who possesses tithes, necessarily does so dishonestly. In modern times our legislature has facilitated the buying and selling of Church property and tithe rent-charges, through Ecclesiastical Commissioners, who retain the capital for the Church; the Church being in some cases, beyond doubt, a gainer by the transaction.

Again, it should be remembered that some of the modern holders of tithes purchased them because their manors had tithes attached, without which the estates could not conveniently be purchased. Moreover, it should not be forgotten that in the present day, what was once Church property, especially land, has in many cases become so mixed up with building and other property that many landowners hardly know whether some of their possessions may once have belonged to religious houses or not.

Even, in the case of those persons who conscientiously desire to do what is right, and to restore anything sacrilegious of which they may unwittingly have become possessed, the separation of such portions of property from an estate, with a view to restoring them, would be in some cases, practically, all but impossible.

I write feelingly on this point, and must do so with caution, lest I be "hoist on my own petard." Professionally, as a clergyman, though I have been ordained for nearly forty years, I have never been a tithe-owner, nor am I aware that I have received directly from tithes, or the endowments of the Church,

so much as forty pence. My stipend has come in other ways.

Moreover, when I began this book I had not the remotest idea that a penny of my private income, or that of my wife, came from tithes; or that we owned, or had an interest in, anything that had ever belonged to the Church. But to-day I find that I am, in a small way, interested in four varieties of land that has belonged in part, at some time or other, to the Church; and if I refer to these in detail it is only to illustrate, in little matters, what is probably the case with many who own larger possessions.

A few years back I purchased a strip of land, of less than an acre, for a possible way of communication between two fields. The land, years before, had formed part of an old rectory orchard, but had been sold with the approval of the rector, the bishop, and the Ecclesiastical Commissioners, for a sum which they regarded as profitable to the living; so that in this case no wrong appears to have been done.

Again, I proposed to the rector of the same parish to purchase a small glebe of three acres, for which he had been receiving, as rent, about £1 an acre per annum. His valuer assessed the price at not more than £50 an acre, and I consented; but, in view of a proposed railway coming near, the rector thought he should not be doing his duty to his successors in taking less than £100 an acre. This I paid after public notice to the parishioners, none objecting, and the glebe was conveyed under the signatures of the rector, the bishop, and

Commissioners ; the rector increasing his income from the glebe threefold, and the surveyor and the solicitor volunteering the opinion that the bargain was a good one for the rector. In both these cases, then, fair value, and more, was given for Church property ; the guardians of the Church themselves being judges ; and it is not easy to see that in this second case any wrong has been done.

My third illustration is connected with Church property at Farningham. The tithes of this parish were given by Archbishop Alphege, in 1010, to the Priory of Christ Church in Canterbury, to clothe the monks. Henry VIII. transferred the property to his newly erected Dean and Chapter of the Cathedral, by whose successors the rectorial tithes of Farningham, instead of being collected in kind by owners living forty miles away, were leased to a parishioner, my wife's grandfather, in whose hands the tithes remained at their commutation about 1840.

They so continued till, in 1866, for the surrender of the lease of the appropriate, or rectorial, tithes from the whole parish, the Dean and Chapter gave in exchange to my father-in-law the tithe-rent charge on his own two farms, the freehold also of the old parsonage house (which was unsuitable for a modern vicarage), and some glebe land, together with a sum of money besides.

Now, the Dean and Chapter, with the Ecclesiastical Commissioners, it is to be presumed, considered this arrangement to be for the advantage of the Church ; added to which, my father-in-law afterwards

gave part of the old parsonage land for the enlargement of the churchyard; contributed liberally towards the expenses of restoring the church; built a vestry, and a new organ; so that probably the Church gained more by these transactions generally than the family to whom certain of the tithes have passed.

My fourth illustration, however, is not so clearly above suspicion. My wife and I, as trustees and owners, with four others, are interested in an undivided property consisting of a small house and what was once twenty acres of pasture. This land I have discovered, at the Record Office, was granted some 550 years ago, in the reign of Edward III., for a site for a chapel, and the support of a chantry priest to celebrate therein divine service daily.

To whom the chapel and land were granted at the time of the suppression of chantries I have not yet been able fully and exactly to discover; though I have an idea that this property was got hold of by a certain John Beare, who, with Edward Darbishire, bought from Queen Elizabeth the freehold of an adjoining (and what has proved an ill-fated) estate, once the property of Dartford Priory.

John Beare built near the chapel site three almshouses. Whether this was to atone for his sins in "availing himself of the offers of cheap land made at the dissolution of the monasteries," ¹ (which he did, ¹ Dunkin, p. 294. Dunkin says, to a large extent,) I know not; but this author, in his *History of Dartford*, points out that Beare did not escape the common curse of sacrilege, for (agreeably with the thesis of Neale)² "The whole ² p. 320.

of the male issue of the three sons of the above John Beare perished in the next generation, and a female carried the estate into another family."¹

¹ p. 176.

These four instances, then, occurring in one family, may furnish examples such as will probably be found elsewhere in abundance; *i.e.*, in some cases, land has been obtained from the Church, for which no return is known to have been made, which was given to the Church as pasture, but is now built over with leasehold dwellings, so that the restitution of the land itself seems impracticable (though of course honest and conscientious compensation might be made), whilst in other cases all has been fair and above board, the Ecclesiastical Commissioners and others concerned deeming the parting with the property and tithe rent-charges in question to be for the advantage of the Church.

Consequently, the mere holding to-day of what was once Church property must not be considered, as of necessity, to be sacrilege; or that the Church is thereby defrauded.

Furthermore, it is pleasant to know that there are other owners of tithes who act honourably and conscientiously in giving away, or laying out for God's service, income received from tithes. I have already made mention from Spelman and Grove, of persons who surrendered tithe rent-charges,² rather than retain property the title to which, in the sight of God, they regarded as, at least, doubtful.

Since adducing such examples, the Rev. G. H. Ross-Lewin has favoured me with another, in a pamphlet on *Lord Scudamore, a Loyal Churchman*

² See pp. 384-9.

and Faithful Steward of God's Bounty. In the difficult days of the Commonwealth, this nobleman possessed property at Abbey Dore, where¹ 1 p. 8.

"Two-thirds of the tithes belonged to him as a lay fee. He restored them entirely for the support of the parish priest. . . . The tenths of his own domains, and his own privy and domestic tithes were, by his strict commandment, with great care and conscience, set apart for the minister as his right, his lordship making public protestation that he would not hold one foot of that land, nor retain that to himself, which should not pay tithes to the minister."*

Lord Scudamore, at the age of twenty-six, resolved to seriously consider the difficult question, whether tithes, or Church property of any kind, could, under any circumstances, become the lawful property of a layman; and with what fruitful result he did so the following will show:² 2 p. 11.

"As at Holme Lacy, so now at Abbey Dore, he restored all the tithes to the respective parishes. He did the same in two other parishes. Some legal difficulties prevented his doing this at once in the case of Hempstead parish. 'He therefore set on one side the whole income from the

* This honourable and conscientious antipathy to appropriating anything belonging to God reminds us of an extract from Muir's *Life of Mahomet* (London, 1861, vol. iv. p. 327), in which the Author says of the prophet of Arabia, "His scruples on this point were so strong, that he would not eat even a date picked up on the road, lest perchance it might have dropped from a load intended as tithes. One day, little Hasan was playing by his grandfather, when a basketful of dates was brought in. On inquiry, Mahomet found that they were tithes, and ordered them to be taken away and given to the poor refugees. But Hasan, having taken one up to play with, had put it in his mouth. The Prophet, seeing this, opened the boy's mouth, and pulled it out, saying, 'the family of Mahomet may not eat of the tithes.'"

time of their coming into his possession, and kept as fair account of them by way of creditor and debtor as any steward that was to be called to an account.' . . . This fund he spent only upon the Church. Even when sorely plundered by the Puritans, it was never applied to his own relief. For years during the usurpation he received no rent at all, yet, when in 1652 he was allowed by Cromwell to receive a portion of his rents, he charged himself with twelve hundred pounds arrears of tithes, just as if he had received the rents as usual, and spent the money upon the suffering clergy."

As another instance we may recall from a previous chapter twenty grants of tithes made by Henry VIII. to an Earl of Northumberland.¹ It is interesting, three hundred years afterwards, to read, in *The Benefactor*,² concerning a nobleman of the same name, an article on "The Late Duke of Northumberland as a Giver," which states that during his Grace's occupancy of the dukedom to January 1864, there was expended £100,000 on Church extension in the north; the Tyne Sailor's Home was built at a cost of £7,000; life-boats established at four stations; and schools endowed for children of fishermen in five towns.

Another, and later, and a fine modern instance of compensation in the matter of tithes, was accidentally discovered by me, when looking for the first time at Grove's letters in the British Museum. At most of the twenty bulky volumes I could only glance here and there, but my own county of Kent I perused more closely, especially one case concerning a parish not far from my native place.

A certain Mr. H. bought an estate to which was

¹ See p. 299.

² May 1, 1865.

attached the patronage of the living, and a lay rectory with great tithes commuted at £500 a year, the tithes annexed to the benefice being only £151 5s. and the vicarage house. I knew, personally, neither vicar nor patron, but read with interest the vicar's reply to Mr. Grove's circular asking for information concerning the alienated tithes of his parish, and to which the vicar, unasked, added something about his patron as follows :

"Mr. H. annually gives me £100, and pays three-fourths of my curate's salary. Mr. H. at present is not in debt to the Church. Supposing he has received the great tithe for nine years, then he must be debited for $£500 \times 9 = £4,500$. But he may take credit for the following :—

Towards altering and improving Vicarage			
House			£900
<hr/>			
Restoration of Church, at least		4,000	
Towards National School		420	
Towards School Chapel		125	
7½ years at £100 per annum		750	
5 years towards Curate		375	
<hr/>			
			£5,670

Balance in lay rector's favour, £1,170 [£2,070?]

I have reason to think from my knowledge of Mr. H. that he will never spend a penny of the great tithe on anything that does not in some way conduce to the glory of God, or the good of man, and that, in the parish. I daresay he would dislike my telling you all this. But I think it only right that one who is striving for the restoration of alienated tithes, and must have, of necessity, an uncomfortable feeling towards their possessors, should know that there is at least one lay impropiator who does not spend them on himself or his family."

Yet another instance I met with near Hereford, where a clergyman's wife told me, in 1901, that the parish of which her husband is now rector was formerly only a vicarage, but that a lady, on succeeding to the patronage and rectorial tithes, thought it wrong to take money in that way from the Church, and accordingly added her tithe rent-charge to the income of the vicar, and changed the benefice into a rectory.

Another lady seems to have acted thus honourably and praiseworthily, according to the *Devizes and Wiltshire Advertiser*, March 26, 1885, thus :

“ Miss Chafyn Grove, the lady who presented Salisbury Cathedral with its magnificent organ, has just made to the parish church of Wincanton * a gift equal to £10,000. At a recent service she placed upon the altar the great tithes of the parish, which bring in nearly £500 a year. This converts the living into a very acceptable one. Its value before was not above £200.”

My last instance is connected with the late Earl Beauchamp, and came to me, in conversation, thus : Some property, once belonging to Malvern Priory, was bequeathed to the earl, who, not wishing to spend on himself what had been dedicated to God, and seeing that he could not restore the property to its former owners, determined to build a church, which he did near Malvern. But this, it was said, was not all, for not long afterwards another legacy came to him which providentially

* In this parish, according to Grove (p. 290), no tithes were annexed for the Incumbent, but £490 to sundry trustees of Henry Stacey and various persons surnamed Missiter.

replaced what he had so religiously parted with. The story was given me as an instance of providential refunding, such as is shadowed forth by, "Look, what he layeth out it shall be paid him again!"¹

¹ Prov. xix. 17.

Whether this were so or not, it seems clear that Lord Beauchamp, about thirty years ago, was in possession of some of the rectorial tithes of Great Malvern, as shown in Grove's tables,² and these he surrendered in favour of the parish of Guarlford, near Malvern, the Ecclesiastical Commissioners meeting the gift with a grant of equal value for the benefit of the same parish. The same thing was said to have happened in respect of the tithes of Newland, which, being met by a grant of the Ecclesiastical Commissioners, was devoted to the use of the parish of Malvern Link, the patronage of both these being in the gift of the Beauchamp family.

Are the facts, then, concerning impropriators, as I have thrown them together in this chapter, true, or are they not?

It would ill become me to dogmatise; and I would humbly submit that if my facts are not truly stated, I shall be most thankful to be corrected. But if Sir Henry Spelman was right in speaking of sacrilege "as a cursed thing among us," then I would ask, Ought the present state of things, as to impropriated tithe rent-charges in Christian England, so to be?

What did the Founder of Christianity think of sacrilege? Archbishop Whitgift, dissuading Queen Elizabeth from such wickedness, showed that though

our Lord reproved all kinds of sins, He punished only one, and that was sacrilege. In this point He was so zealous that He made Himself the accuser, the judge, and the executioner, to punish this sin ; witnessed in that He Himself made the whip to drive the profaners out of the Temple, overthrew the tables of the money-changers, and drove them out of it. Whitgift wrote :

“Madam, Religion is the foundation and cement of human societies ; and when they that serve at God’s altar shall be exposed to poverty, then Religion itself will be exposed to scorn, and become contemptible, as you may already observe in too many poor vicarages in this nation. And, therefore, as you are by a late Act, or Acts, intrusted with a great power to preserve or waste the Church’s lands ; yet dispose of them for Jesus’ sake as the donors intended. Let neither falsehood nor flattery beguile you to do otherwise ; and put a stop, I beseech you, to the approaching ruin of God’s Church, as you expect comfort at the last Great Day : *for Kings must be judged*. Pardon this affectionate plainness, my most dear sovereign, and let me beg to be still continued in your favour, and the Lord continue you in His.” ¹

¹ Joyce, p. 112.

Nor did this bold, honest, and faithful prelate stand alone in his horror of sacrilege, for his contemporary, Lord Chancellor Burleigh, was wont to advise his eldest son Thomas “never to bestow any great cost, or to build any great house on an impropriation, as fearing the foundation might fail hereafter.” ²

² Joyce, p. 113.

Bishop Andrewes, also, abhorred sacrilege, and frequently reproved it as one principal cause, among many, of the foreign and civil wars in Christendom in

his day, and he wished some man would take pains to collect how many families that were raised by the spoils of the Church were now vanished: a work that has since been done to some extent, as already noticed, by Spelman's editors.

The Earl of Strafford, even upon the scaffold, thought of the sin of sacrilege, and desired that his son, about to be left fatherless, should be charged "to fear God, to continue an obedient son of the Church of England, and not to meddle with Church livings." ¹

¹ Joyce, p. 114.

Once more, we have in Bishop Jeremy Taylor, the author of *Holy Living and Holy Dying*, a bishop who believed that temporal punishment pursued the sin of sacrilege, and he denounced the sin accordingly.

If, then, the reader is disposed to regard sacrilege in a similar light, then there can be but one answer as to whether the present state of England as to tithes impropriate ought so to be, and we may pass on to inquire lastly, *Must* it so remain?

Whether there will ever pass over the British legislature a wave of honest endeavour to put right the past, time alone can show; but I am reminded of a remark of Bishop Westcott ² to the effect that "Force—Legislation—cannot work a moral revolution." And again he says, ³ "Wisdom, gentleness, justice—in a word, love—these are the all-conquering weapons of the reformer. They alone will bring ultimate and permanent victory."

² Life and Letters, p. 238.

³ p. 390.

Even so, honest and God-fearing men and women need not wait for Acts of Parliament to compel them to act uprightly, as witnessed by the goodly number

of those who have restored tithes. In the cases of those who have come under my own notice I was not told how they learned to regard it as wrong to spend on themselves tithes dedicated to God, but their conduct looks like an answer to the prayer in the preface by the two editors of Spelman's *Sacrilege* :

“We send out this history into the world, praying for His blessing on it, to whose glory it is intended to minister, and who is able, if He so will, to make it the means of opening the eyes of sacrilegious persons to their danger and of procuring the restoration of defrauded right to His own poor and to His own Church.”¹

¹ 4th ed p. 8.

Should any similar consequences result from anything written in the foregoing pages, the author will be abundantly repaid for more or less of eight years of labour and research.

And now, my reader, farewell! If the study and practice of tithing shall, by God's blessing, bring as much happiness into your life as it has done into mine, you will not, I hope, regret having perused, even if you cannot accept, everything in *The Sacred Tenth*.

“Bring ye the whole tithe . . . and prove Me . . . if I will not . . . pour you out a blessing, that there shall not be room enough to receive it.”

APPENDIX B

A LIST OF CROWN LAY-GRANTEES OF TITHES

FROM THE REIGN OF HENRY VIII. TO THAT OF
WILLIAM III., WITH THE NUMBER OF GRANTS TO EACH.

From the Third Part of Grove's "Alienated Tithes."

THE Statutes for the Dissolution of Religious Houses at the Reformation contained a clause empowering the Crown to bestow on whom it pleased the possessions of all such houses by Letters Patent. By a subsequent Act, the enrolment of all Patents in the Court of Chancery was made equivalent to the original Grant. These enrolments, under the Public Record Act, are now freely open to any one, and from them Mr. Grove compiled his tables of Crown Grantees, as already described (Vol. I. p. 289, etc.).

By the courteous permission of the representatives of the late Mr. Grove, the names of such Grantees are here arranged alphabetically, and, where the name of a Grantee occurred more than once, the number of times is added, indicating thereby, presumably, a corresponding number of grants of tithes.

The spelling of names follows that of Grove's lists.

ABBREVIATIONS

v. means *vide*, or see, the name appearing in another conjunction.
,, signifies repetition of the name above.

Abergavenny, Lord, 2	Adams & Woodhouse, 3	Allen <i>v.</i> Chartsey
Acorn & Wensley	,, & Woodshaw, 6	,, & Freeman, 2
Acton, Robert	,, John	,, & Goodfellow
,, William	,, Theo. & Robert, 17	,, Ed. & others, 2
Acworth & Butler	Adrington, Katherine	,, Christopher
Adams & Butler, 67	Agard & Smith	Ambrose <i>v.</i> Fleming
,, <i>v.</i> Butler	Alcock, Nicholas	Anderne, Simon
,, <i>v.</i> Gargrave	Aldersey, Thomas	Anderson, F. & W., 6
,, <i>v.</i> Spencer	Alford <i>v.</i> Toppes	Andrews & Chamberlyni, 9
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- Andrews & Howe, 3
 „ & Lysley, 2
 „ & Ramsden, 2
 „ & Temple, 8
 „ & Wiseman
 „ Richard, 8
 Angell & Walker
 Anglionby & Higford, 2
 „ v. Highford
 Ap-Pare, Hugh
 Appleby & Stephen, 2
 Aprise, John
 Archer & Hardres
 „ Anthony
 Argall, Sir Reginald
 Arnesworth v. Hungate
 Arnold, Nicholas, 12
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Wolridge, John	Wright & Bourne, 2	„ Elizabeth
Wolsingham & Mylls	„ <i>v.</i> Compton	Wyse <i>v.</i> Ramsden
Wood & Table	„ <i>v.</i> Crompton	Wytt & Breton
„ Robert, 4	„ & Holmes, 16	Wyvell, Marmaduke
Woodall <i>v.</i> Powell	„ & Knight, 2	
Woodford & Ludwell	„ L. & R., 2	Yardley <i>v.</i> Bagot
Woodhouse <i>v.</i> Adams	„ Rob. & Rich. 3	Yeoman <i>v.</i> Needham
„ & Bond	„ John	Yetsweirt & Tunstall, 3
„ W. & T.	Wriotesley, Lord, 9	Young <i>v.</i> Long
„ Thomas, 3	„ Thomas, 6	„ & Sora
Woodlyst <i>v.</i> Meredith	Wroth, Sir Thomas, 3	Younglove <i>v.</i> James
Woodnet & Collins, 2	Wrottesley <i>v.</i> Walter	
„ <i>v.</i> Collins	„ Walter	Zouch & Fulnetby, 4
Woodshaw <i>v.</i> Adams	Wyatt, Thomas	Zouch, John, 2

APPENDIX C

A ROUGH LIST OF IMPROPRIATORS

OR LAY OWNERS OF TITHE RENT-CHARGES AS APPORTIONED BY TITHE COMMISSIONERS ON LANDS OF IMPROPRIATED BENEFICES.

From the Second Part of Grove's "Alienated Tithes."

IN Appendix B have been given names of lay persons who, from the reigns of Henry VIII. to William III., received grants of tithes. In Appendix C are given, in alphabetical order, names of lay impropriators in whose possession tithes, arising from impropriated benefices, were found at the passing of the Tithe Acts; that is, from 1837 to 1867.

How Mr. Grove compiled his elaborate tables has been already described (vol. i. p. 314, etc.), and this list is called a "rough" list because it omits clerical appropriators, colleges, schools, charitable corporations, churchwardens, hospitals and religious institutions; also a few anonymous impropriators, together with lay impropriators whose possession of tithes, when commuted, did not exceed the value of £10.

When a name occurred more than once in Grove's tables, each recurrence is treated as a separate apportionment, and the number of repetitions is printed to the left, whilst on the right is placed the amount in pounds sterling (omitting fractions) for which the total apportionments were commuted by the Tithe Commissioners.

The spelling of names follows that of Grove's lists.

ABBREVIATIONS

v. means *vide*, or see, the name appearing in another conjunction.

„ signifies repetition of the name above.

Assns. signifies assigns.

Morts. signifies mortgagees.

Devs. „ devisees.

Rec. „ receiver.

Exors. „ executors.

Rep. „ representatives.

Gdns. „ guardians.

Trus. „ trustees.

Apportion-
ments.

£

	Abbott, Vernon . . .	150
2.	Abbs, Bryan . . .	213
	Abday, Sir William . . .	127
	Abear, Edward Whitfield . . .	16
2.	Abergavenny, Earl of . . .	130
	Ackers, George Holland . . .	72
	Ackland, Sir P. P. E. P. . .	73
	„ Sir P. T. F. A. . . .	200
2.	Acland, Sir E. T. D. . . .	119
2.	Acton, Sir J. E. E. D. . . .	96
5.	Adair, Sir Robert Shafto . . .	866
4.	„ William . . .	370
	Adams, Capt. . . .	14
	„ Charles . . .	97
	„ Colonel . . .	13
	„ George . . .	48
2.	„ John . . .	36
	„ T. B. . . .	64
	Addington <i>v.</i> Bowers . . .	
	Addison, Robert . . .	12
	Adey, Richard . . .	12
	Aeane, H. J. . . .	28
	Affleck, Jane . . .	16
	Affleet, Jane . . .	17
	Afflick, Sir Robert . . .	650
	Agar, Hon. Anna Maria . . .	150
	Agg, J. W. . . .	312
	Aglionby, Mary . . .	324
	Agnes <i>v.</i> Bourne . . .	
4.	Ailesbury, Marquis of . . .	449
	„ Marquis of, & . . .	
	C. & H. C. Hoare . . .	225
	Airesworth, Thomas . . .	187
	Albemarle, Earl of . . .	331
	Albs, John . . .	15
2.	Alcock, Thomas . . .	406
	Aldersey, Thomas . . .	13
	Aldington, Thomas . . .	10
	Aldridge, James . . .	22
	Aldront, Samuel . . .	14
	Alexander, James . . .	68
	Algar, Daniel . . .	27

Apportion-
ments.

£

	Algar, S. . . .	386
	Alger, John Hill . . .	36
	Allanson, Anne Elizabeth . . .	640
	Allcock, J. P. . . .	65
2.	Allcroft, J. D. . . .	58
3.	Allen, John . . .	176
	„ Robert . . .	16
	„ Thomas . . .	54
	„ T. M. . . .	100
	„ William . . .	19
	Allgood <i>v.</i> Brooksbank . . .	
	„ <i>v.</i> Hartley . . .	
5.	„ R. L. . . .	250
	Allgorth, Hunter . . .	181
	Allingham, William . . .	12
	Allott, Robert . . .	410
	Allsopp, John . . .	12
	„ Thomas . . .	20
2.	Althorpe, John Carven . . .	137
	Ambie, Benjamin . . .	205
	Ames, George H. . . .	17
	„ Levi, & others . . .	60
4.	Amherst, Earl . . .	1015
5.	„ Lady . . .	366
	Amphlett, Richard Paul . . .	27
	Amplett, John . . .	340
	Amys, James . . .	28
2.	Anderson, G., & V. Pocock . . .	68
	„ J. . . .	229
	„ R. B. . . .	10
	„ S. P. . . .	24
	„ William Ince . . .	234
	Andrew, Henry Prynn . . .	224
	„ William . . .	119
	Andrews, George . . .	21
	„ John Goldwyer . . .	29
	„ Robert . . .	20
2.	Angell, B. J. A. . . .	238
9.	Anglesea, Marquis of . . .	800
	Annandale, Peter & Jas. . . .	20
	Annett, H. & E. A. . . .	45
	Appleton, George . . .	21

Apportion- ments.	£	Apportion- ments.	£
Apreece, Sir V. H.	21	2. Austin, Sir H.	111
Arbuthnot, Hon. H.	396	Austine, Mary E.	14
Arcedeckne, Andrew	52	Auston, William	26
Archer, Geo. John	14	2. Aveland, Lord	75
„ Henry	18	3. Aylesford, Earl of	357
Arden, Elizabeth	10	Ayre, Mary	18
2. Arkwright, John	46	Ayres, Elizabeth	49
Armitage v. Leetheley		Bach, Francis	19
Armitstead v. Boughley		Bache, William	29
Armstrong, J. J., & Dudley, E.	53	3. Backhouse, Elizabeth	261
2. Armytage, Sir George	32	Backman, J. & S.	12
Arnett, Henry	285	Bacon v. Bence	
Arnold, Abraham	22	„ Sir E.	182
„ John	12	„ John	22
„ Susanna	16	„ Will.	10
Arthey, John	12	Badley, Messrs.	116
Arthinworth, Hon. C. H.	789	Bagge, Richard	351
3. Ashburnham, Earl	981	2. „ Sir W., Bt., M.P.	218
7. Ashburton, Lord	949	„ W.	380
Ashby, John Jellis	47	Bagnold, S., Trustees of	31
Ashley, Hon. John A.	400	2. Bagot, Lord	324
„ John	41	„ Martha	126
Ashton, H.	15	Bagshaw, Rachel	127
„ Samuel	47	Bailey, Crawshaw	119
„ Thomas	68	3. „ John	28
Ashworth v. Macawlay		„ Thomas	73
Askew, Adam	122	Baillie, James Evan	50
Aspinal, J. & J. T. W.	45	Bailward, T. S.	26
Aston, George Peach	15	2. Bainbridge, Charles	275
„ John	24	„ Wm. Arnold	210
Athill, Mark	16	Baird, John	54
Atkins, Edwin Martin	24	„ William	24
2. Atkinson, Christopher	74	Baker, A. J. C.	118
„ G., Trustees of	16	„ F.	23
„ James	16	„ Henry B.	22
„ R., Trustees of	24	„ H. J. B.	321
„ R. H.	32	„ Jane	13
„ Sarah	33	3. „ John	71
5. „ William	433	„ Robert	58
Attree v. Tinner		„ S. S.	24
„ John	102	„ Thomas	85
Attwood, H., Trustees of	363	2. Baldry, Charles	99
Atwood, John	579	Baldwin, William	42
„ Thomas	192	Ball, Thos., Trustees of	10
3. Aubrey, Sir T. D.	623	„ William	96
Auckland, Sir P. P. T. F.	18	Balwin, H. & T.	33
Auriol, Edward	330	Bamfield v. Devey	
Austen, Catherine	10	Banett v. Lockett	
Austice, Josiah	18	Banks, Henry	492
Austin, Charles	327	„ John, Trustees of	150

Apportion- ments.	£
Banks, William John .	192
Bannerman, Alexander .	110
Barber, James .	90
Barbor, George Adam .	421
Barbour, R. .	31
Barclay, Charles .	38
Barker, Anthony A. .	702
" Nicholas .	56
" Robert H. .	14
" Samuel .	32
2. " William .	25
Baring, H., Trustees of .	50
" Sir T. .	173
" William B. .	148
2. Barnard, Benjamin .	24
" C. E. G. .	553
" E. G. .	162
" Henry Geo. .	38
" John .	21
" Mary .	45
" W., Devises of .	58
Barnardiston, H. .	261
Barne, Frederick .	100
Barnes, John .	104
3. Baron, George .	45
" Sarah .	12
" Thomas .	15
Barrington, Lord .	150
" Viscountess .	58
Barrow, John & James .	19
" J., Executors of .	11
" Thomas B. .	13
2. Barrowby, Mark .	121
Bartlett, Eliza Sophia .	52
3. Barton, Daniel .	66
" Henry .	103
" R. W. .	18
" Samuel .	12
" William .	14
Basker, James .	56
Basnett, John .	20
3. Bassett, Lady .	168
" Richard .	80
" Samuel .	11
2. Bastard, E. P., Trustees of .	305
Batcheler v. Barker .	
Bate, John & Thomas .	24
" T. v. Bate, J. .	
Bately, Stephen .	19
Bateman, Lord .	20
" Sir H., Trustees of .	59

Apportion- ments.	£
Bateman John .	181
" Thos. Osborne .	14
Bates, Ralph .	125
Bath, Lord .	55
4. " Marquis of .	1483
" John .	125
2. Bather, Edward P. .	187
2. " Thomas Justice .	15
Bathrent, Sir Frederick .	18
Bathurst, Earl .	16
Batman v. Goodrham .	
Batt, Mrs. .	850
Battersby, A. G. H. .	46
Battye, W. W., & others .	18
Baxendale, Mrs. .	510
Bayley, Buckler Osborne .	60
" Thomas .	11
Bayning, Baroness .	693
Beague, R. .	16
Beale, S., Devises of .	145
Beales, John .	10
Bean, R. H. .	10
Beard, S. .	114
" William .	88
9. Beauchamp, Earl of .	1654
19. Beaufort, Duke of .	2174
Beaumont, F. H., Gdns. to .	91
" Sir G. H., Bart. .	707
" J. W. .	150
" R. H. .	131
10. " Thomas W. .	1079
4. " W. B. .	149
2. Beck, Charles William .	25
Beckwith, J. W. .	18
" W. .	185
Beddingfield, Lady .	134
Bedford, Duke of .	869
" John Jeend .	20
2. Beech, James .	25
" J. H. .	52
" Sir Michael E. H. .	65
" William .	88
Beetham, Abraham .	19
Beevor, Sir T. B. .	11
Bell, — .	22
" Ed., Trustees of .	37
" J. (of Buller Knowle) .	15
" John .	10
" J. S. .	12
" Mary .	7
2. " Matthew .	16

Apportion- ments.	£
Bell, R., & Yarburgh, G.	286
" Samuel	18
Bellamy v. Girdlestone	
3. Bence, H. & Bacon, E. K. C.	636
Bengough, Geo. Henry .	270
Bennett, Abraham . . .	31
" Daniel	37
" George	113
" John	25
" Philip	63
Bennison v. Bourne	
Benson, Moses George .	16
" Thomas	14
Bensyon, Richard, M. P.	660
Bently, F.	13
Benton, Samuel	145
Benyon, S. Y.	15
Bere, William Baker . .	115
Berners, Lord	14
Bertie, Lady Georgina .	270
Berwick, Lord	210
Best, James Wilkes . . .	80
Beswick, Lord, & Tanker- ville, Earl of	110
Bethel, William John . .	24
2. Bethell, Richard . . .	291
Betteridge, H.	16
Bevan, Edward	139
Bickerton, —	340
2. Biddulph, Benjamin . .	190
Bidingfield, Sir H. P. . .	10
16. Bigg, C. W.	1432
Bill, John	74
Billing, W. P.	13
Bingham, H. C.	83
Bingley, William	51
Birch, Mr.	16
" George	12
2. " Joseph	12
" Wyeley	26
Birkett, C.	123
Bishop v. Locket	
" H., & others	25
Blachford, Isabella E. . .	47
Black, Thomas	10
" William	25
Blackburn, J.	11
Blackett, Christopher . .	124
8. " Sir Edward	482
Blackford, F., Devisee of	124
Blackwell's Trustees . . .	40

Apportion- ments.	£
2. Blair, M., Trustees of .	350
Blake, Elizabeth	70
" J. B.	19
3. " William	58
Blamire, Robert	13
Bland, P. D., & Middle- ton, P.	76
Blandy, A.	22
Blathwaite, Colonel . . .	30
Blavett, E. F.	70
3. Blaydes, John	163
Bleak, Mary Ann	11
Blencoe, Jas., & others . .	254
Blencowe, H., Executor of	170
Blenkinsopp, G. T. L. . .	12
Blick, John	87
Blincoe, W. T. (Trustee)	30
Bliss, Jane	11
Bloarmart, D. F., & Sommerville, James . . .	80
2. Blois, Sir Charles . . .	498
" Sir John R.	14
Blount, Sir Edward . . .	235
Bluck, Thomas	43
5. Bludworth, Frederick . .	205
Bochill, R.	14
Boden v. Roden	
Bodicoate, Henry Var . . .	381
Bogher v. Burdon	
Boghurst, John	16
Boldero, John	26
Boles, Thomas	10
Bolingbrooke, Lord . . .	100
Bolland, Misses	11
3. Bolton, Lord	2075
Bomford, Mary	21
Bond, E. H., Trustees of	242
2. " J.	132
" John	165
2. " Nathaniel	75
Bone, George	10
" Henry	20
Boniface, John	15
Bonsey, William	13
Booth, Haworth	10
" James	250
" John	12
2. " Thomas	122
Booty, Jennings	65
Borlase, John	106
" Samuel	365

Apportion- ments.	£
Borlt, E. R.	65
2. Borrer, J.	16
" John	17
" Nathaniel	37
Borrodell, John Bateman	43
Borrow, Henry	16
2. Boscawen, Geo., Heirs of	20
" J. E.	31
Bostock, Ellis	239
6. Boston, Lord	910
Bosville, Robert	75
2. Boughton, Sir E. R. . . .	467
" Peter	40
Boulton, M. P. W.	71
Bourditton, James	80
Bourne, W. S.	50
Boville, Alexandra W. R. . .	21
Bowen v. Matthews	
5. " H. W.	945
" James W.	105
Bower, Pinder	16
2. " Robert	504
Bowers, Geo. Hill, & Addington, Clementine	397
Bowes, John	15
" William	401
Bowlby, Miss	12
Bowler, C. O.	40
Bowles, B. E.	30
" Richard, sen.	35
Bowman, John	15
" Mr.	32
2. " Thomas	23
Bownas, Jane.	12
Boycott, Thomas	42
Boyle, Richard	89
Boyne, Viscount	125
Boyton, Martha	73
Braddock, Eliza	26
2. Braddyll, T. R. G.	45
" Thos. & Gale R.	83
2. Bradford, Earl of	420
Bradnock, Stubbs Geo. . . .	46
Bradshaw, Frances	12
Bradshaw, John, Heirs of	15
Brady v. Tomlin	
Brain, Daniel	13
Braithwaite, Sarah	10
Bramble, John	16
Bramston, T. W.	43
Brandeth, H., Trustees of	64

Apportion- ments.	£
Branston, Thomas W.	39
Braund, W. H.	82
Bray, C. N., & others	240
2. " Reginald, Esq.	524
3. Braybrook, Lord	1401
" Lord, G. M. Fortiscue, & C. W.	
W. Wynne	250
Brearley, Lucy	20
Breckman, Frederick	500
Brenchley, John	125
Brent, H.	94
2. Breton, John Fred	98
Brett v. Anderson	
" Charles	30
Brettell, Mary Anne	25
Brewer, W. T.	57
Brewers' Company.	24
Brewitt, G. B.	12
Bridge, H. T.	10
" John & Elizabeth	10
" John Thomas	25
" Thomas Mann	110
Bridger, Sir B. W.	108
" Harry Colville	21
" Henry	16
" W. M.	10
2. Bridges, Sir B. W.	393
" J.	26
" John Thomas	725
" John William	47
" Thomas Charles	105
2. Bridgewater, Countess of	1227
Bridgewater, Earl, Devi- sees of	1206
Brierley, Thomas E.	250
Briggs, Geo., Trustees of	169
Bright, John	44
Brigstocke, William	267
2. Brill, John	53
Brine, A. J.	21
Briscoe v. Fisher	
6. Bristol, Marquis of	676
Bristow, Mr.	951
" W.	898
Broadhead, Sir Theodore, & Lavington, Henry	128
Broadhurst, John	108
Broadley, Harrison	90
5. " Henry	88
Broadmead v. Cornish	

Apportion- ments.	£
Broadshaw <i>v.</i> Battye	
Brocklehurst, Thomas	16
" William	15
Broderick, William	42
Brodhead, E.	80
Bromley, E., & others	100
" R. Warner	53
" W.	23
Broodhead <i>v.</i> Hurchcliffe	
Brook, William	10
Brooke, George	923
" Henry	120
" Jas. C., Devs. of.	28
" W.	15
Brooking, Ann	25
Brooks, John Thomas	10
Brooksbank <i>v.</i> Hartley	
2. " G. H. S., &	
Allgood, Robert L.	74
Brough, J. C. B.	50
Broughton, John	20
" Sir J. D., Bt.	193
" Peter	47
" Philip	90
" William	22
Brown, Ann	45
" C. F.	34
" Edward	42
" H. & Kidger, Jos.	93
" James	50
" Jane	13
3. " John	69
" Mary, & Tyler, J.	29
" Mary	30
" P. <i>v.</i> Denham	
" R. <i>v.</i> Clayton	
" R., & Clayton, R.	20
2. " Richard	73
" T. B.	67
2. " Thomas	111
" Thos. Goldsmith	32
3. " William	133
6. Brownlow, Earl	850
Brunwin, M. J.	31
Bryan, Joseph	77
Brydges, Sir H. J.	35
" Sir J. W. E.	24
" Sir J. W. E., or	
J. F. Fisher	15
Bubb, Anthony	12
" John & Benjamin	370

Apportion- ments.	£
Buck, Lewis William	281
" William, Heirs of	15
Buckenham, Trustees of	32
Buckerett, Ayscoghe	168
Buckford, Tho. John	12
8. Buckingham, Duke of	622
Buckland, Dr.	150
3. Buckle, John	617
" John, & Proctor, J.	41
Budd <i>v.</i> Hetherington	
2. " John	251
" William, Trus. of	16
Built, William	88
3. Bulkeley, Sir R. B. W.	338
Buller, John	268
4. " Sir John R. Y.	934
3. " J. Wentworth	1480
Bullock, J.	56
Bulloell, J.	36
2. Bulteel, John C.	497
Bulwer, W. E. L.	134
3. Bunbury, Sir H. E.	1027
" Thos., & others	44
Buncombe, Mary	37
" Richard	38
Bunting <i>v.</i> Mayland	
Burbury, Joseph	22
" Martha	12
Burd, Timotheus	23
Burdett, Sir Francis	348
2. " " Robert	691
Burdon, John Dennis	110
" W. B.	110
" Wm. Wharton	
& Hood, Inglefield, &	
Bogher, George T.	70
Burgis, J., & Pocock J.	76
Burkery, Sir H. E.	35
Burlingham, John, sen.	51
4. Burlington, Earl of	1030
Burnaby, John Duke	45
Burnett <i>v.</i> Greenwell	
Burney, F. F.	513
2. Burns, Jonar Lindon	48
Buron <i>v.</i> Morley	
Burr, Higford D.	535
Burrel, Sir Charles M.	51
" Sir Walter W.	10
Burroughes, G.	116
" H. N.	75
" Jeremiah	12

Apportion- ments.	£
Burrow <i>v.</i> Bone	
Burton & Thelwall	14
" A.	58
" B. L.	155
" John	230
2. " Robert	41
Bush, Thomas	25
Bushell, Catherine	22
Bushfield, William	41
Bussell <i>v.</i> Carter	
Buston, Roger	126
" R., & Graham, J.	20
Butcher, Rob., Co-heirs of	83
4. Bute, Marquis of	974
Butler, John, & Rhoades,	
W. C.	382
" John Farrer	35
" Mary F.	18
Butt, Mrs.	12
" William	322
Buxton, John	39
" Sir Robert	12
By, George, & others	15
Bygrane, J. J., Executor of	20
Byron, Harriet	41
" Lady Noel	90
Cadogan, W. H.	120
Caffin, John	10
Caffyn, James	20
Cahow, William	12
Calcraft, John Hales	15
Calder Co. <i>v.</i> Air	
Caleden, Lady	262
Caledon, Countess of	324
Call, Sir William	34
Callens	105
Calley, John James	58
Calloway, Joseph	13
Calthorpe, J.	22
" Lord, & Mills,	
Geo., & Stedman, R.	120
Calvert, Roger	10
Cambell, Elizabeth	52
" Robert	47
5. Camden, Marquis of	682
Camenen, A. (as Trustee)	40
Camoy's, Lord	280
Campbell, S. Charlotte	32
Campin, Mr.	15
2. Campion, W. J.	57

Apportion- ments.	£
Camwell, Samuel	14
Cann, George	18
" Philip	16
Canon, Elizabeth	24
Canter, Joseph	27
Capel, William	76
Cardigan, Earl of	64
2. Carew, Dame Elizabeth	402
3. Carlisle, Earl of	60
Carlow, James T.	51
Carlton, William	25
Carlyon, W., & Rash-	
leigh, Martha	36
3. " William	256
" W., & Hichens, R.	398
Carnac, Sir John	18
2. Carnarvon, Earl of	110
Carpender, William	17
Carppe, Robert	28
2. Carr, John Francis	192
" Richard	40
" Thomas	15
" W., & Cocksmith, J.	46
Carrick, J.	25
2. Carrington, G., Exors. of	738
" Jane, Mary	
Ann, & Elizabeth	51
5. " Lord	1082
Carruthers, Edward	54
Carslake, H. J.	204
Carter <i>v.</i> Battye	
" Alfred	12
" Challis, Exors. of	25
" E.	18
2. " Edward John	172
" Sir J., Trustees of	355
" T. Will., & others	273
Carteret, Lord	50
Carthen, George, Trus. of	23
" John	12
Cartwright, John	17
Carver <i>v.</i> Gibson	
Carwardine, H. Holgate	90
Case, Thomas	11
" William	119
Casswell, M. T.	11
Castle, Mrs.	36
Castleman, William	31
Cathcost, Earl	98
Cator, A.	292
" John	159

Apportion- ments.	£	Apportion- ments.	£
Causey, Thomas Anthony	252	Cherry, John Peter	50
Causter, T. W.	29	Chesham, Lord	401
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" John	11	Chetwynd, Sir Geo., &	
" Ralph	10	Sparrow, Charlotte	126
Cavendish, W. H. J.	17	4. Chichester, Earl of	1155
Cavey, Nicholas, & Le		3. " Sir A. P. B.	461
Marchant, Sir Denis	130	6. " Sir J. P. B.	4735
9. Cawdor, Earl of	1196	2. Chilcott, Sir Charles	110
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" Sarah	19	" R. R.	78
Cecil, J., Trustees of	14	" William S.	25
Cenchman, T. Barnes	28	Childe, William L.	49
Chadwick, Hugo M.	10	Chinn's Trustees	16
" Samuel	47	Chittenden, Andrew	71
Challen, James	12	Chitney, James	35
2. Chamberlain, Thomas	316	Choles, Philippa	53
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Chandler, Richard	67	Christian, Henry T.	20
" Thomas Joseph	17	Christie, Alexander	15
" William	24	Church, John	100
Chaplin, C.	225	Churchill, Lady H.	758
" R.	152	" Lord	255
Chapman, C.	30	Churchward, Marcus,	
" Henry	159	Trustees of	15
" James	34	Clapham, Thomas	42
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" John	104	2. " "	28
Charlesworth, J. D. & Jas.	27	3. Clark, Charles	33
2. " J. D. & Jos.	78	" Eliza	1280
Charlton, F. L.	74	2. " Hannah	131
" Robert John	45	" Rob., Devisees of	42
3. " St. John C.	987	" Stephenson	915
" W. J.	217	6. " Thomas	17
2. " W. J., & Wit-		" W. P.	22
ham, H. T.	45	Clarke, —	
" W. J., Thornton,		3. " Elizabeth	38
& Witham, M.	200	" J. A. G. & J. G.	120
Chaster, C. B.	44	" Margaret	30
Chatfield, C., & others	68	3. " Mary	38
" John	30	" R. C., Exors. of	65
" William	17	" Rob., Trustees of	12
Chawner, Henry	25	" T. T.	200
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Cheney, E. H.	98	Clarkson, Mortgagees of	15
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" Sir William . . .	20	Cob, Benjamin . . .	18
Claydon, W., Trustees of	24	Cobbett, J. M. . . .	54
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" Henrietta Brown	94	" Robert K. . . .	51
12. " John	403	Cobden, Henry . . .	14
" Richard, M., & A.	85	Cobham, Miss . . .	25
" Trister	30	Cock, Robert	33
" W. C.	196	Cocke, Susannah . .	15
" William	18	Cockeram, Robert . .	87
6. " Sir W.	586	Cockerham, Lords of .	11
Clements, Jacob . . .	41	Cocks, H. A. W. . . .	74
" Louisa	52	" P. S. & Glanvill, F.	287
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2. Cleveland, Dowager		Codrington, Sir Bethel .	11
Duchess of	351	" Sir Chris. B.	70
29. " Duke of	5752	" William	17
2. Clifden, Lord	525	Coke, T. W.	350
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bury, W.	105	Cole, Edward Henry . .	233
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" G., a Trustee		" G. B.	12
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Cardinal Weld . . .	51	" Thomas Butler . .	22
2. " George	48	Colebrook, Louisa . . .	58
" H. M. & his		Coleman, John	43
Lessees	50	" William	154
" Lord	1356	Coles, E. S.	13
Clift, John	112	Colewood, William . .	15
2. " Lord	106	Colgrave, William . . .	500
Clifton, Abel & William.	126	Coliertor, C., Repre. of	100
" Thomas	568	Collerton, Sir John . .	15
2. Clinton, Lady	76	Collett, Ann Ractree . .	73
2. " Lord	795	" Anthony	27
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" Lady	70	" W.	100
5. " Hon. Robert H. . .	220	Collingwood, H. J. . . .	76
2. " Viscount	312	2. " John	112
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" T.	657	2. Collins, J.	31
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" John Ellis	29	Colthurst, R.	10
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Jane	30	Colyer, Thomas	37
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2. Clutton, Robert	77	Comins, T.	35
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7. Conset, William W. P. .	437	Corryers, H. L.	163
2. Constable, J. M. . . .	44	Coryton, John T.	138
3. " Sir T. A. C.	176	Cosway, Sir W. R., Ex. of	615
Constantine, Henry . . .	27	Cothers, S. F.	67
2. Conyngham, Marquis of	1699	2. Cottam, Adam	31
3. Coode, Edward	147	2. Cotterell, Sir H. G., Bart.	139
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" Joseph	13	Cotton, A. F.	65
" P. D.	119	3. Coulman, Thomas . . .	242
" William	28	" Robert John	12
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2. " Philip Davies . . .	543	Court, William	14
" Robert	44	2. Courthope, George C. .	752
" William F.	10	Courtney, Richard	22
2. Cookson, Mrs.	53	2. Coussinaker, L. A. . . .	812
2. " J.	23	2. Coventry, Countess of .	2229
6. " Thomas	146	" Hon. John	14
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Coombe, George	25	Cowley, Earl	370
" R. T.	40	" S. N.	47
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" Lady	24	2. " John	32
" Francis, & Parsons, & Cooper,		2. " R. H.	165
Mary	40	" Thomas	100
2. " Sir F. G.	390	Cozens, W., Devises of . .	10
" Josepha Sophia . . .	540	Craig <i>v.</i> Baugh	
" Thomas	130	2. Crane, John	21
Copeman, Robert	37	Cranmer, Anne	280
Copley, Edward Thomas .	200	Craston, J., Trustees of .	40
" G. E., Trustees of . .	126	7. Craven, Earl	1747
" Sir J. W.	35	" A.	95
5. Corbet, Sir Andrew V. .	372	Crawford, Robert	300
2. " Sir C., Trus. of . .	1265	" W.	20
Corbett, E., M.P.	105	Crawhall, Isaac	239
" E., & Dod, J. W.,		" William	18
& Pigott, C.	34	2. Crawley, Samuel	499
" John	12	Crawston, Edward	13
" Panton	31	Cresswell, A. J. B.	95
Cordery, Henry	65	" A. S.	13
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2. Cordy, Charles	15	8. Crew, Lord	1483
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5. Cornwall's Trustees . . .	242	Crickett, C. A., Heirs of .	561
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" Mary, & Clark, J. W.	35
" W.	36
2. Crosse, Ellen . . .	67
" J. C. G.	290
" T. B.	101
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Crummer, Esther . . .	100
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Cuddon, James	15
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3. Culley, Matthew . . .	173
" William	72
Culverwell, J.	29
" Thomas	12
Cunliffe, Sir Robert H.	116
Cure, Capel	199
Curning, Mr.	20
Curran, J. M. A. M. . .	71
2. Curren, Miss	25
Currie, William	128
Curteis, H. M.	150
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" Joseph	31
" Sir Lucius	404
" Sir W.	41
2. Cust, Hon. C. H. . . .	32
Cuthbert, William . . .	32
Cutler, John	10
Cuttance, E. & H., &	
Seccombe, W.	10
Cutts, Mrs.	240
" John	13
D—, Sir Edward	145
Dacel, Lord	30
Dacre, Lord	590

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Daintry, John	150
Dalrymple, Sir A. J. . .	10
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" Eleanor	17
" Foster	21
" Grant	21
" John, Devises of	122
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Danes, William	15
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" Thomas	20
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3. Darnley, Earl of . . .	530
5. Dartmouth, Earl of . .	1498
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" Mary	10
" Richard	36
" T. H.	30
" William	13
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" John F.	16
" T. H.	106
" T. S.	23
2. Davison, Charles . . .	22
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Dawe, Hill	85	" W. J., & Flet- cher, Elizabeth	14
Dawnay, Hon. Payan	15	Dennett, John Leighton	22
Daws, John	22	" Mullens	44
2. Dawson, Deborah	26	Dennison, Anne	15
2. " Edward	33	Denny, Will	21
" G. Pelsant	72	Densham, A. & E.	11
" Isabella	55	" T. R. & R.	15
" John	14	6. Derby, Earl of	1296
" John Mill.	14	Dering, Sir E. C.	375
" John Thomas	40	Derylas, Frances	160
7. " Pudsey, Heirs of	573	Desham v. Hinde	
" Thomas	10	Devenport, William	45
5. " William	140	Devey, Eleanor	31
Dax, J. S. W. S. E.	400	" E., & Bamfield, A.	55
Day, Anne	60	Devike, James Dennis	24
" Capt., Trustees of	178	20. Devonshire, Duke of	1974
" R. J.	72	Dewey, W. C.	21
Dayrell, Francis	13	De Winton, W., Trus. of	40
Dean, Thomas	12	Deykin, James	36
" William	13	Dicken, J.	174
Deane, Eliza	85	2. Dickenson, Catherine	39
" George	11	Dickin, John	270
2. Deatley, Benjamin.	159	" Thomas	98
De Beauvoise, R. B.	300	2. Dickins, George	70
De Broe, Countess	675	" William	21
2. De Broke, Lord W.	660	Dickinson, F. H., & Noble, G.	195
7. Decies, Lord, & Monck, Sir C.	247	" John	56
De Croismare, Marquis	21	" R. H.	71
3. Deedes, William	430	Digby, Earl	18
3. De Eresby, Lord W.	146	" Sir Henry	65
" Lady Willoughby	130	" G. D. W.	1609
Deering, John Peter	14	Dilk, C. W., Trustees of	60
6. De Grey, Earl	693	Dillwyn, Sarah, Trus. of	10
" & Ripon, Earl	150	Dimond, Faby	46
Deighton, Thomas	26	" James, Devs. of	19
Delahay, Thomas	31	Dineley, F. P. G.	33
2. Delamere, Lord	120	Dixie, Sir W.	401
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2. De-la-Warr, Earl of	240	" Charles	14
De Lisle, Lord, & Dudley	565	" Edward	10
2. " Robert	55	" James H., & others	38
Dell, William.	22	2. " John	23
De M. Rois, J., Trustees of	28	2. " William	61
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" John, Trustees of	13	Dodd, George	14
Dendy, Stephen	12	" Miss	23
Denham, Job, & Brown, P.	13		

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Doggett, Francis . . .	20	Dunn, Thomas . . .	98
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2. Donovan, Alexander .	187	10. Durham, Earl of . .	711
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„ Sarah Trist . . .	10	„ Mrs., Trustees of	15
Dowell, M., & others .	31	„ Mary	40
Dowling, R. & W. . .	11	Dyke, Sir A.	22
Down, Viscount . . .	233	2. Dykes, F. L. B. . .	162
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„ Thomas P.	40		
4. „ Sir Tho. Trayton	652	Eade, Thomas	38
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„ Thomas	17	Eainbrother	44
2. Drax, J. S. W. S. E. .	305	Eales, Thomas	10
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Dugdale, W. S.	220	„ Sarah	22
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" J. J. . . .	36
" Sir John. . . .	30
5. " John . . .	335
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3. " John . . .	113
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" v. Swann	
" G. H. . . .	200
" John . . .	12
" Thomas . . .	16
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" Cuthbert . . .	16
5. " Cuthbert, & Ib-	
betson, Grace Ord .	119
Ellman, Thomas . . .	16
2. Elmhirst, William . .	13
Elmsley, Alexander . .	11
Elphinson, J. F. . . .	140
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2. " E. H. . . .	131
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" Robert James . .	19
Elwes, J. P. . . .	344
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2. " John Neggot . . .	300
" P. H. . . .	199
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3. Enys, John Samuel . .	50
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Eshton, William . . .	50
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" J. H. . . .	17
Estcourt, H. S. Southeron	15
Etherington, Thomas . .	20
Evans, David. . . .	27
" Edward . . .	96
" Herbert . . .	265
" Rebecca . . .	32
Evelyn, S. . . .	40
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Roscarrien, J. E. . .	22
Everard, John . . .	24
" Richard . . .	17
2. Everett, Isaac . . .	102
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son, R. . . .	24
" W., & Hutchin-	
son, R., & Faner, T.	13
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" T. L. . . .	36
Falcon, Michael . . .	16
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7. Falmouth, Earl of . .	1708
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" J. W. . . .	14
Fannell, J. . . .	35
Farley, John . . .	42
2. " Thomas . . .	103
Farmer, Charles H. . . .	35

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Farquharson, J. J.	513	" Elizabeth J.	24
Farr, W. D.	61	" E.L., Devises of	23
" William, Devisee of	19	4. " John	98
Farrant, George B.	10	" J. C.	19
3. Farrer, John	42	" P. H.	130
" R. F.	20	" R.B. & Briscoe, W.	110
" William	58	" Samuel	14
Farrington, James N.	52	" Thomas	11
Faulke, William	17	" William	16
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" William	25	Fladgate, James	40
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2. " Robert	477	Fleet, Charles & Will.	37
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Fenrick, J.	10	Lessees	242
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3. Ferrand, Sarah	90	" Sir H.	49
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3. Fielden, Robert M.	36	Foley v. Scott	
Fillingham & Haugh	40	" J. H. K.	19
Filliter, George	44	2. Foljambe, G. S.	1221
Finch, George	21	Follett, George	125
" Matthew	15	" T. L.	11
Finling v. Rogers		Folliott, Francis	92
Finnis, John F.	67	Foly, Lady Emily	20
Firestone, F., Devs. of	20	Fonnereau, G. W.	221

Apportionments.	£
Fonnereau, J. W.	61
" T. N.	102
Fooks, Thomas	705
Ford <i>v.</i> Symes	
" Emily Ann	180
" George, Trustee of	
G. F. Welch	13
Fordham, Thomas	27
Foreman, R., & Stead, W.	14
Forester, Lord	283
" Guy	15
" Vaughan	72
Formley, R. M.	120
Forrester, G., Trustees of	57
Forst, Richard	14
Forster, Ann	20
" J. R.	335
2. " M., Trustees of	40
" R. S. E., Good-	
ford, H., & Cholmon-	
deley, Stephen	133
Fortiscue <i>v.</i> Braybrooke	
2. Fosker, T., Trustees of	275
Foster, John	40
" Philip	24
" William	217
Fostick, or Reeve, Eliza,	
& others	353
Fouke, William W.	59
Foulis, Mark	17
2. Foulkes, Emma	202
" John	105
" Sarah	146
Fountain, A.	125
Fountain's Trustees	35
Fowke, Sir F. F.	12
Fowler <i>v.</i> Robins	
2. " John	25
" M. S., Trustees of	242
" Marshall	113
4. Fox, George Lane	146
4. " S. W. Lane	592
" W. J.	40
Foyster, John	12
Frampton, James	354
Francis, Robert	38
" S., Devises of	15
" Stephen	29
" William	17
2. Frank, F. B.	143
" J. C.	190

Apportionments.	£
2. Freeman, Charles R.	297
" Richard	330
3. " William	62
" W. P. W.	47
Freer, Mrs.	12
Freke, Betty	266
Fremantle, Sir Thomas	12
" Sir W. H.	12
3. French, George	53
Frere, Bartholomew	136
Freshfield, Charles	117
Frewen, Edward	39
Frewin, Moreton J. E.	13
Fripp, Edward B.	11
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2. Fry, Percival	111
2. Fryer, William Rolles	36
2. Fulcher, William	107
Fulford, Baldwin	144
Fuller, Augustus E.	556
" B.	128
" James	25
2. " John	91
Fullerton, A. George	43
Fullick, John	29
Fursdon, Harriet	96
Furse, J. H.	560
Fyler, James Chatness	17
Gabby, Thomas & E.	132
Gabriel, J., Devises of	150
Gage, Lord	435
Gailand, N.	648
3. Gainsborough, Earl of	112
Gale, George	14
" Henry	25
" <i>v.</i> Braddyll	
Galey, T. & Mary Ann	22
Gall, John	34
Gallon, —	28
" E., Trustees of	18
2. Galway, Viscount	16
Gambier, C. S.	14
Gampin, R. W.	162
Gape, T. F.	18
Gard, Mr.	270
Gardham, William	25
Gardiner, S. W.	289
Gardner, Jane	154
" Richard	74
Garforth, William	120

Apportion- ments.	£	Apportion- ments.	£
2. Garland, Edgar Walton .	747	Godden, Elizabeth .	85
" North, Devs. of	110	Godrick, William .	10
" Thos., Devs. of	26	Godsall, James .	37
Garlike, Sarah .	13	Godson, Richard .	10
Garncent, John .	65	" Septimus H. .	12
Garrell, John .	12	Golbourn, Rt. Hon. H. .	269
Garrett, John .	68	Golding, Samuel .	209
Garsh, Sir John .	130	" W. H. .	17
Garthorne, Charles .	103	Gooch, James & Geo. .	89
2. Gascoigne, M. I. & E. .	140	" J. W. .	168
" R. Oliver .	10	Goodeve, William .	15
Gashell, Daniel .	44	Goodford v. Forster	
2. Gaskell, Benjamin .	53	Goodhart, J. Henry .	57
" Henry .	74	2. Gooding, William .	530
Gatacre, Edward .	27	2. Goodlake, Thomas M. .	1605
Gatcombe, A. .	10	2. Goodman, Joseph .	33
" R. .	26	Goodrham, G., Batman,	
2. Gates, John .	16	J., & Lsis, Edward .	18
Gay, F. .	12	Goodricke, Sir F. L. H. .	368
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Gayton, M. & T. W.,		Gorden, Robert .	55
Trustees of. .	38	Gordon, Sir H. P. .	213
Gee, Mary .	47	" Mary .	18
Geldard v. Morley		3. " Robert .	210
2. George, J. G. .	36	Gore, — .	84
Gervis, Hon. E. P. .	200	" Charles .	14
Gery, H. W. .	22	2. " Montague .	278
Gibbeson .	148	Goring, Sir C. F. .	873
Gibbon, William .	10	" Charles .	54
Gibbons, Clifford S. .	35	" Sir Harry D. .	56
Gibbs, William .	10	Gortham, D., & Hunt, W. P. .	21
Gibson, Francis .	15	Gorton, G. .	260
" Sir James .	93	Gorwyn, George Lambert	25
Gibson, Mrs., & Carver,		Gossip, Randall Hatfield	46
J. W. .	711	Gostling, Maria .	1146
" Mrs. .	31	Gotts, Mark .	20
" W. George .	18	Gough, John .	80
Gilbert, Davies .	33	Gould, Daniel .	87
" J. D. .	17	2. " John .	20
" Mary Ann .	16	" Thomas .	98
2. " Thomas .	55	Grafton, Duke of .	42
Gillam, S. F. .	20	Graham v. Buston .	
Gilman, — .	340	" Sir B. R. .	10
4. Gipps, George .	691	Graham's Trustees. .	22
Girdlestone, Steed, &		Granger, Gabriel .	20
Bellamy, J. .	18	Grant, John .	35
Glaspool, G., & Larkham,		" William Charles .	89
R. .	18	8. Grantley, Lord .	1234
Glegg, John B. .	138	Granville, C. .	13
Goddard, H. N. .	436	Grass, Richard, & others	500
" John .	34	Graves, Mary .	130

Apportion- ments.	£	Apportion- ments.	£
Gray v Lachlan		Groves, John	18
" J. J.	43	" J. Featherstone	25
Green v Davies		2. " Ralph	17
" George	32	Growther, Isaac	24
" H. M. T.	105	Grylls, Charlotte, & others	76
" Richard	215	Grylls, R. G., & others	264
" Robert	20	Gude, Richard	27
" T. W.	21	Guest, T. D., Trustees of	14
Greenfield, Elizabeth	12	Guildford, Earl, Trus. of	78
2. Greenwell, John	50	Guilliam, Jane	20
" John, Burnett,		Guise, Sir B. W.	447
" Nicholas, &		Gulley, M.	17
Surtees, J.	62	Gulstone, Joseph	40
" W. P.	113	Gunman, Mrs.	37
2. Greenwood, Edwin	26	Gunning, Francis	54
" Frederick	12	Gurdon, Brampton	15
2. " John	43	" J.	362
2. Gregory, G. W. F., and		Gurney, Sir John	18
Loveday, S.	454	" John	234
5. Gregson, Henry	228	" John Henry	18
" John	50	Gurrard, Harriett Maria	98
3. Greine, James	75	Guy, John	14
Grenton, Dennis	44	2. Gwatkin, R. L.	64
Grenvill, Lady Ann	316	" Thomas	107
Grenville, G. N.	227	Gwennap, John	17
2. Gresham, Thomas	13	Gwyn, Sir T. D. A. J. F.,	
Gresley, Sir W. N.	87	& others	176
Greville, W. T., Trus. of	684	Gwynne, Colonel	50
" W., Trustees of	158	" T. H.	215
Grey v Edmondson		Gynn, John	11
15. " Earl	711	Hack, James	82
" Auchitell, Trus. of	176	Haddell, William	12
" George	30	Hagate v. Roake	
" James	141	Haggerston, T., Trus. of	115
2. " John	112	Haigh, Louisa R.	120
4. " R. W.	166	Hakey, H. W. R. W.	380
Gridland, J.	200	Hale, R. H. B.	33
2. Grieve, James	90	" T., Trustee of	24
Griffin, Mary	90	" William	109
Griffith, Thomas	370	Halhead, Elizabeth	36
Griffithes, Christopher D.	60	Hall, Elizabeth	11
2. Grimwood, Jeffery, Esq.	88	2. " Henry	356
Grinders, R. M., Trus. of	12	" James	66
Grisley, R., Trustees of	165	2. " Jane	20
Grisly, Sir R., Trustees of	39	2. " John	26
Gristock, W.	14	" John Cressy	12
Groome, A. J.	12	" R.	20
Grose, John Cole	10	" Wm., Represent. of	29
Grove, Emma, Trustees of	97	Hallett, George	20
" Henry	16	" J. H.	203
" J. F.	329		

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Hallett, Sarah . . .	16	9. Harewood, Earl of . . .	668
Hallowes, Thomas . . .	32	Harford, John S. . . .	44
Hallowesdy, Thomas . . .	37	Harland, William Chas. . .	33
Halsey, F. F. . . .	750	Harlezigg, Sir A. G. . . .	40
" H. W. R. H. . . .	375	Harman <i>v.</i> Dyer	
Haman, Ezekiel	24	" Ezekiel	84
2. Hamborough, John . . .	563	" Jeremiah	50
4. Hamilton, Duke of . . .	338	Harmin, Edward	13
Hammersley, Charles . . .	500	Harnage, Sir George . . .	70
" H. . . .	29	Harnes, Mary	38
Hammond, W. O. . . .	150	Harpur, William	17
Hampden, George	176	Harries, Thomas	150
" G. H. C. . . .	134	Harris, Elizabeth	21
Hampshire, Edward . . .	14	" Henry Bulteel . . .	150
3. Hanbury, O. . . .	960	2. " John	37
Hancock, Abraham . . .	153	2. " Samuel	75
" A., & Donne, . . .		" S., G. A., & J. H. . .	200
E. . . .	167	3. " William	53
" J. . . .	32	Harrison, Ann	132
" R. M. . . .	26	" Elizabeth	111
Hand, C. . . .	11	3. " John	81
Handley, Charles	14	" Robert J. . . .	82
6. Hanmer, Sir John . . .	1039	3. " William	29
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" Anthony	25	2. Harry, John	34
Harbin, George	140	Harsley, Anne	30
Harborough, Countess of . .	500	2. Hart, William	214
Harbroe, Mrs.	78	Hartismere, Lord	651
Harcoek & Smith	40	Hartland, J. . . .	42
Harcourt, Hon. C. M. . .	53	Hartley, G., & Brooks-	
" Marquese D' . . .	239	bank, S. . . .	35
" Marquis D' . . .	585	" G., Brooksbank,	
2. " O. Vernon . . .	952	S., & Allgood . . .	85
Hard, Mrs.	16	2. " Leonard S. . . .	124
Hardcastle, J. A., M.P. . .	13	2. " Mary	39
" Joseph	33	" Thomas	10
Harding, Amelia	164	" W. H. Howard . . .	75
" Benjamin	40	Hartopp, E. B. . . .	185
" Sir Charles	120	" Sir John	453
" James	49	Harvey, E. . . .	18
Hardley, T. W. . . .	100	" J. . . .	16
Hardman, Charles	22	3. " John & William . .	234
Hardwick, T. . . .	450	" Robert	22
Hardy, —, Esq., M.P. . .	500	2. " Thomas	150
" Charles Herbert . .	31	Harward, Thomas	20
" Mary	92	Hasell, E. W. . . .	56
" Will., Trustees of . .	44	Hasler <i>v.</i> Martin	
3. Hare, Galen, Devs. of . .	129	Haslewood, William . . .	19
" Thomas	11	Hastie, C. . . .	15
3. " Sir Thomas	747	Hastings, Lord	168
Harenar, T., Trustees of . .	132	2. " Sir C. A. . . .	54

Apportion- ments.	£	Apportion- ments.	£
Hatfield, Randall, <i>alias</i>		2. Hemming, Richard	410
Gossip, Randall .	687	Hemp, Francis .	40
Hatherley, W. H. .	18	Hempson, Sir George F.	241
6. Hatherton, Lord .	1599	Henderson, H., Trs. of.	80
Hattersley, John .	37	John .	64
Hatton, Robert Haywood	44	Hendy, Joseph .	20
Susannah .	122	Heneage, G. .	37
Haugh v. Fillingham		" G. H. .	55
Haughton, William .	16	" G. R. .	300
Havey, Robert .	33	Henley, Lord .	25
Hawford, Anne W., &		Henlipson, Eliza Emily .	80
Willoughby, O. C. .	450	4. Henniker, Lord .	655
Hawke, Lord .	80	2. " Aldborough .	76
Richard, Devs. of	30	Sir Brydges P.	197
Hawkes, H. .	30	Hepbuin, George .	53
Henry .	343	Herbert, Hon. Mrs. .	45
Hawkin, Daniel .	300	2. " Elizabeth .	120
Hawkins, Benjamin .	30	Rachel .	20
2. " C. H. T. .	392	" Hon. R. C. .	199
E. .	33	" Hon. Sidney .	615
J. .	51	Hercy, John .	14
John .	99	Hereford, Lord .	172
Hawksworth, T. .	447	Herrick, William .	65
2. Hawley, Sir J. H. .	162	Herries, Lord .	74
Hawthorne, Charles .	32	Hervey, Thomas .	17
Hayries, R. .	12	" William .	211
Hayward, A. F. C. .	115	Hetherington, H. Heirs of 1641	
Hezekiah .	24	George, &	
R. .	13	Budd, A. .	234
W., & Oliver,		Heton, Sir John .	21
Trustees of .	330	Hewett, Edward .	65
Hazelwood, John P. .	108	" John .	12
Headlam, Norley .	37	" J., & Sawtell, C. .	10
Healey, Henry .	35	" J. M. M. .	47
Richard .	13	2. Hewitt, John .	26
Hean, James .	11	Hext, E. J. .	14
Hearsey, Richard .	15	Heygate, Sir W. .	107
2. Heathcote, Arthur .	73	Heytesbury, Lord, Trs. of	65
" Cockshutt .	80	Heytham, R. F. .	13
2. " Sir George .	192	Heywood, Arthur .	23
2. " Sir William .	453	" Sir B. .	24
Heaton, Thomas .	11	3. " Margaret .	43
Hebden, Ann & Judith .	11	Hibbert v. Woodrow	
Hebgin, Susan .	325	" Elizabeth .	26
Hedden, William .	155	" J. M. .	34
Hellier, Thomas S. .	87	" J. N. .	46
3. Hellings, Thomas .	272	Hichens, Emma Granville	18
Helmer, F. .	16	Higgins, Edward .	51
Helyar, Charles John .	150	2. " Godfrey .	57
Heming, Richard .	19	2. Higginson, Edmund .	425
Hemingway, Edward .	24	" Thomas .	22

Apportion- ments.	£
Higgott, Thomas . . .	45
2. Higgs, Richard . . .	36
Hignett, John, & T. & W. . .	111
Hilditch, John Frederick . . .	47
2. Hildyard, Anne C. . .	73
Hiles, R., Hills, T. & J. . .	63
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2. " Lord . . .	38
" Benjamin . . .	58
" Brisco . . .	303
" Charles . . .	19
" Elizabeth . . .	18
" J. . .	31
4. " Richard Clark . . .	37
" U. . .	14
Hilliard, George . . .	43
Hillier, Thomas Shaw . . .	12
Hillman, R. . .	285
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2. " Robert . . .	100
Hilryn, John . . .	12
" William . . .	26
Hinchley, Arthur . . .	47
Hinckley, Richard . . .	323
Hincks, T. C. . .	12
Hincksman, John . . .	12
2. Hinde, John Hodgson . . .	632
6. " J.H., & Hodgson, . . .	
" R. . .	933
" Mary . . .	31
" Rob., Trustees of . . .	195
Hinder, Thomas . . .	179
Hindmarsh, Luke . . .	141
Hinks, P. C. . .	28
Hinxman, Edward . . .	1063
Hippard, Thomas . . .	10
Hippisley, Henry . . .	255
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Hiscock, William . . .	13
Hitchens, Robert & Wm. . .	15
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5. " Sir H. H. . .	965
" Sir R. C. . .	21
2. Hoatham, J. A. . .	584
Hobbyn, D. P. . .	18
Hobhouse, Sir John C. . .	19
Hockin, Margaret Mary . . .	225
Hodge, Thomas . . .	38
" W. C. . .	17
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" v. Hinde . . .	

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Hodgson, John . . .	32
Hodgtrinson, Peter . . .	39
Hodsell, William . . .	14
Hodson, Mary . . .	14
Hoffman, C. P. . .	54
" John, Trs. of . . .	75
Holbrook, James . . .	38
Holden, E. B. . .	34
" Mary . . .	10
" Robert . . .	14
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" John . . .	16
" Rich. Harding . . .	22
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" A. H. . .	171
" Thomas . . .	30
2. Hole, William . . .	449
Holenden, James . . .	15
2. Holford, James P. G. . .	165
4. " R. S. . .	85
4. Holland, Lord . . .	137
2. Hollis, Thomas . . .	20
Hollist, H. . .	15
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Holmes, Ash A'Court . . .	35
2. " John . . .	404
" John, Christo- pher F., Ward, Hy. & A. . .	134
4. " W. H. A'Court . . .	444
2. " William . . .	74
3. Holmesdale, Viscount . . .	2108
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Holtby, David . . .	60
Honeywood, W. P., Trustees of . . .	700
Honnor, Timothy . . .	15
Honywood, Mrs. . . .	841
2. " W. P. . .	100
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Hooper, John . . .	107
Hope, Arthur . . .	210
" Rebecca . . .	12
Hopestill, Robert . . .	15
Hopkins, Mrs. . . .	15
2. " Caroline P. . .	416
2. " John . . .	137
" J. W. . .	38
Hopper, Thomas . . .	30

Apportionments.	£	Apportionments.	£
Hopson, William . . .	1603	Hughes, Edward . . .	11
Horaby, Aenep . . .	56	" Evan . . .	70
2. Hordern, Alexander . . .	57	" J. G. Parry . . .	231
Hore, Frederick Wm. . .	45	" Noah . . .	25
Horme, Humphrey . . .	14	3. " Robert F. . .	504
Hormer, T. S. . . .	40	2. " William . . .	47
Hornby, Geoffrey Philip .	130	2. " W. G. & Lewis	
" Philip . . .	20	L. O. . .	421
Horne, Elizabeth . . .	22	Hulbert, Rob., Devises	
" Harry . . .	451	of . . .	11
Horner, T. S. . . .	190	" William . . .	43
Horobin, Daniel . . .	14	2. Hull, Mary, & others .	93
Horrox, A. . . .	251	Hulton, Middle . . .	32
Horseman, John, Devs. of	11	Humphrey, E. . . .	164
Horton, Isaac . . .	1050	" Elizabeth . . .	12
" Joshua . . .	13	" Martha . . .	18
" M. & J. . . .	38	Humphries, Edward . .	30
" Sir R. W. . . .	65	3. " John . . .	81
Hoskin, Jean . . .	325	" Thomas . . .	25
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Hotchkins, T., Fletcher,		" Orlando . . .	12
Edward, & others . . .	130	3. " Rowland . . .	194
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" Lady, Trus. of . . .	20	" W. A. . . .	21
" Lord . . .	75	" W. H. . . .	35
" Dame Frances. . .	12	Hunter, C. V. . . .	76
Houblon, John Archer .	50	2. " John . . .	88
3. Houghton, Sir Henry B.	173	3. " Sir Martin . . .	60
2. " Lady S., &		4. Huntingfield, Lord .	1412
Parker, R. J. . . .	116	Huntingford, Lord . .	39
Howard, A. . . .	71	3. Huntintower, Lord .	922
2. " Daniel . . .	163	Hurchliffe v. Battye	
2. " Henry . . .	68	" John, & others . .	24
" Mary Greville . .	65	Hurford, Joah . . .	12
" P. H. . . .	186	Hurle, Elizabeth . . .	20
7. Howe, Earl . . .	1298	" John, & Powell, T. .	11
" Isabella B. . . .	101	Hurst v. Battye	
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2. " William . . .	317	" Robert H. . . .	400
Hower, Sir James . . .	23	Hurt, Francis . . .	93
Howes, Isaac . . .	108	3. Hussey, John . . .	1607
Howlett, George . . .	39	Hustler, Thomas . . .	12
" Hannah . . .	10	Hutchinson v. Evers	
Hoy, Catherine . . .	7	" James . . .	19
3. " J. B., Trustees of .	178	" William S. . . .	15
Hoyes, Sarah . . .	148	2. Hutton, J. T. Darcey .	83
Hoyle, Henry . . .	16	" Robert . . .	150
Hudson v. Gadesden		" William . . .	260
4. " George . . .	70	Hyett, William Henry .	43
" Marianne . . .	90	" William S. . . .	10

Apportionments.	£
Ibbetson <i>v.</i> Ellison	
" Sir Charles . . .	19
Icke, W., Repres. of . .	10
Igerton, Sir T. M. G. .	76
Ilbert, W. R.	98
3. Ilchester, Earl of . .	490
4. Ilderton, Sanderson .	530
Illorley, Francis . . .	20
2. Incledon, Rob. Newton .	92
3. Ingilby, Sir Will. A. .	130
Ingleby, John, Repres. of	18
Ingram, H. C. M. . . .	311
" John	29
Inigo, Thomas	402
Innes, James	13
Inwood, Daniel	10
3. Ireland, John	154
Iremonger, William . .	489
Irons, W. L.	110
Isaacs, J.	34
Isles, John, & Letch, C. .	10
Ives, J. R.	256
" Thomas.	19
3. Jackson's Trustees . .	55
" F. J.	29
" George	96
" James	31
" J. D. G., Devs. of	29
James <i>v.</i> Mogg	
2. " Lady	180
" David H.	155
2. " Hannah	95
" Henry	10
" Nicholas	17
" Samuel, Trusts. of	13
" W. C.	25
" William R.	14
Jarvis, G. R. P.	245
2. Jefferson, Joseph D. .	24
3. Jeffery, James G. . . .	265
2. Jeffreys, George	27
Jeffries <i>v.</i> Evans	
Jeken, James	65
Jenkins, Griffith	98
" Harnett	17
2. " John	14
" Sir R.	10
" Rees	75
" Richard Castle. . .	35
" W. R.	40

Apportionments.	£
Jenkyns <i>v.</i> Smith, G.	
Jennings, Ellen	13
" Philip	10
Jerningham, E. S. . . .	26
Jersey, Earl of	36
Jerves, William	13
Jervis <i>v.</i> Swynfen	
" <i>v.</i> St. Vincent	
" Sir Geo. W. Tapps	30
4. " Swynfen	411
Jervoise, Geo. Purefory .	62
" Mary Purefory. . .	233
" Sir Sam. Clarke . .	28
Jewell, Ann	18
Jewitt, William	11
Jobson, James	30
Jodrell, Sir Richard . .	48
Johns, John W., & others	360
" Pearce	14
" Richard	22
" William	21
Johnson's Executors . .	20
" <i>v.</i> Lawson	
" Abraham	45
" Francis	24
" G. J., & his male	
heirs	197
2. " G. Randall	501
2. " John	48
" John Goodwin . . .	134
" Sir John V. B.,	
Bart.	109
" Randell	135
2. " Robert P.	723
" William	35
" W. F.	27
Johnston, Sir John B. . .	20
2. Joliffe, J. T.	404
" Joseph	36
" T. R.	25
Jollands, D. W., Execu-	
tors of	45
2. Jolliff, B., Trustees of .	27
" James	58
Jones, Anwyl	170
" Charles	275
2. " David	70
2. " Edward	29
" Eliza	32
2. " Elizabeth Ann . . .	102
" George	20

Apportion- ments.	£	Apportion- ments.	£
Jones, Henry Yates	27	Kent, T.	18
" Jane Martha	34	2. Kenwick, H.	20
" Jenkin	7	3. Kenyon, Lord	294
2. " John	135	" E. L., Tr. of	100
" John Lloyd	29	" Louisa Char.	225
" Joseph & James	11	" Hon. Thomas	15
" J. W. v. Hull		4. Kerison, Sir Edmund	1312
" Mary Anne	80	Kerry, Thos., Exors. of	45
" Mrs.	351	Kerslake, Thomas	180
" M. & C. v. Roberts		Kersteman, Jeremiah	1001
" N., & Morris, F.	42	Kett, George	20
" Price, Devises of	70	Kettle, John	184
" Richard	46	Ketton, John	65
" R. H. v. Roberts		Keverne, Francis	15
" Samuel	50	Kidger v. Brown, H.	
2. " Thomas	103	" Joseph	13
" T. N., Trustees of	144	Kiene, Benjamin	361
2. " William	129	Kilby, Zachariah	12
" William J.	15	Killick, R.	39
2. Joep, William	15	4. Kilmorey, Earl	348
Jorden, Richard	441	Kilvert, John	166
Jordin, Thomas	90	Kimber, John	20
Jossely, John	533	2. Kimberley, Lord	296
Jotes, John	25	Kinsmill, William	141
Joy, Henry Hall	111	Kinder, John	65
Judge, J. S.	30	Kinderdine, William	103
Julian, Sarah A. (widow)	205	2. King, E. B.	694
Justice, Ann, & Field, E., & Cross, Sophia	132	" H., & others	22
Kalsey, R.	35	" J.	431
2. Keck, G. A. L.	230	" John	27
Kekwick, S. T.	62	2. " Sir J. D.	120
Kelly, Georgiana, Trs. of	397	" J. King	52
Kelsey, E.	16	" Peter John L.	540
Kemp, Anthony	10	" Hon. Peter L.	65
" R. P.	189	" Hon. P. S.	43
Kempthorne, Edward	28	" R., & others.	12
" John, Trs. of	22	" R. M., & W. P., & others	41
2. Kendall, Robert	32	" W. J.	42
Kenison, Sir Edward	11	Kingdon, Cory	14
2. Kennier, Richard	27	2. " Roger G.	23
Kenrick, Ann	30	2. Kingley, C. J.	217
4. Kensington, Lord	783	Kingscote, Robert	82
Kent, Miss	10	Kingsford, William	46
Kent v. Fostick		Kingslake, W.	38
" Sir Charles	16	Kingsley, Chas. Taylor, & Edward	335
" George D., & others	25	3. Kingsmill, Will.	422
" Mary	15	2. " W. H.	675
" Mary & Honor	23	Kingston, Samuel	13
" Robert Thomas	10	Kinnersby, Mrs.	50

Apportion- ments.	£
Kirk, F.	225
Kirke, Richard V.	75
Kirkpatrick, J., Assns. of	12
" R. K.	46
2. Kirsopp, John	34
Kitching, J., Trustees of	10
Knight, A. R. B.	91
2. " Edward	145
" Sir J. A. F. S.	95
4. " Robert	1817
Knightley, T. W.	500
2. Knollis, Charlotte	750
Knowles, H. G.	40
Kynaston, E.	140
Kyneston, Sir John	56
Lachlan, Henry, & Gray,	
Edward E.	13
La Coste, Thomas	13
Laity, Henry	15
" John	45
" Ralph	10
" William	11
Lake, Rich., & Curtis, J.	220
Lamb, H., & Taylor, T.	103
" Thomas	63
Lambert, Sir H. J.	89
" Julia	28
Lancaster, Henry	20
" J. D., & Hiron	
W.	88
Lander, C. W.	400
Lane, John & Thomas	26
" Robert	21
Lanes, John & Joseph	12
Lanfear, Joseph	200
Langdon, Eliza	381
" J.	22
" John	30
" William	28
" W., & Parmin-	
ter, T.	80
Langham, Sir J.	20
Langley v. Parke	
" Marmaduke	64
Langmead, John	17
Langrish, James	57
2. Langton, Thomas	77
4. " W. G.	326
Lansdale, R., Trustees of	21
Larkham v. Glasspool	

Apportion- ments.	£
Lascaby, Henry	57
Laslett, W.	85
Latenard, John	15
2. Latham, John	107
" Thomas	181
Laughton, Sir James H.	15
" Richard	12
Lavington v. Broadhead	
Lawarne, Thomas	18
8. Lawrence, Elizabeth S.	340
" Geo., Trus. of	16
" John	19
2. " William	28
" W. L.	10
Lawrie, Andrew	26
Lawson, C. J.	50
2. " John	234
" John, Charge, J.,	
& Johnson, J.	45
" R.	162
" Robert	14
3. " William	195
Layland, William	10
Lea, Joseph	12
" William	15
Leach, L.	13
" M.	300
" Mary, Trustees of	
Sarah	26
2. Leadbeiter, John	55
Leader, John Temple	78
Leake, Stephen Martin	919
Leasdale, Mary	26
Le Blance, Charles	26
2. Lecke, John Hurleston	114
2. Leconfield, Lord	918
3. Le Despencer, Baroness	302
2. Lediard, Thomas	21
Lee, Dr	25
" Edward	75
" John	131
" Joseph	12
2. " Pincke	49
" Robert N.	43
" Samuel	13
" Thomas	13
" Vaughan H., M.P.	178
2. Leeds, Duke of	520
Leeson, Robert	30
Leetheley, J., Armitage	
J., E., & W.	10

A ROUGH LIST OF IMPROPRIATORS 697

Apportion- ments.	£
Legg, Hon. Henry . . .	50
" William . . .	48
" William & Sola . . .	12
Legh, Chand . . .	408
21. " Chas. R. Banastre 3079	
" Thos. (as Lessee). 100	
Le Grice, Chas. Valentine 20	
" Valentine . . .	14
7. Leicester, Earl of . . .	2464
Leicrton, Lady Charlotte. 105	
4. Leigh, Lord . . .	1423
2. " Capel H. . .	643
" Egerton . . .	21
" Frances . . .	120
" William . . .	100
4. Leighton, Sir B. . .	640
Leir, Thomas Macie . . .	56
Leis, Ralph . . .	10
Leman Trustees . . .	22
" Jane Orgill . . .	200
" Sir J., & others . . .	45
Le Marchant v. Cavey	
2. Lemon, Sir Charles . . .	69
" James . . .	30
Lempriere, P. R. . . .	87
Lennant, Sir T. B. . . .	113
Lesley, Henry . . .	14
Lestrangle, Henry . . .	28
Letch v. Isles	
Lethbridge, John King . . .	38
4. " Sir T. B. . . .	690
Lett, Thomas . . .	15
Levett, Thomas . . .	159
Lewes, William . . .	215
Lewis v. Hughes	
" Colonel . . .	32
2. " Benjamin . . .	46
" David . . .	37
" Sir G. F. (as	
Trustee) . . .	277
2. " John William . . .	147
" Priscilla Willy . . .	12
" Robert . . .	299
3. " Thomas . . .	322
" Sir Thomas F. . . .	28
4. Lichfield, Earl of . . .	281
Liddell, Mary, & others . . .	14
Lifford, Lord . . .	118
Light, Richard . . .	14
Lindsay, John, & others . . .	40
Lingard, W. S., & others . . .	31

Apportion- ments.	£
Lippiscott, Sir H. C.,	
Trustees of . . .	257
Lipscombe, John, & Mew-	
ford, S. . . .	14
12. Lisburne, Earl of . . .	511
" Earlof, & Price,	
Sir R. G. . . .	390
Lisle, Hugh . . .	40
2. Lister, James . . .	19
" Jane . . .	50
2. " M. B. . . .	779
Little, J. . . .	46
" John . . .	15
" P. M., & Wool-	
comb, T. . . .	70
" William . . .	89
Littlewood, W. S., Mount,	
B., & Mawson, J. . . .	46
Liveddell, George . . .	26
Livermore, John . . .	15
5. Liverpool, Earl of . . .	726
Livesay, J., Exors. of . . .	171
Llavellin, Richard . . .	157
Llewelin, Richard . . .	17
Lloyd & Walker . . .	10
" Benjamin, & others . . .	27
" Capton . . .	150
" Edward . . .	165
" Sir James . . .	766
" James R. L. . . .	215
" J. A. . . .	23
" J. E. . . .	18
" Margaret . . .	22
3. " Richard T. . . .	491
" Samuel Jones . . .	46
" Thomas, & Long-	
croft, C. R. . . .	160
" Thomas S. . . .	63
2. " William . . .	418
" W. T. . . .	40
Lobb, Thomas . . .	16
Lock, William . . .	11
Locket, Thomas, Bishop,	
T., & Banett, F. . . .	26
Lodge v. Montague	
2. " John . . .	130
Logan, W. . . .	52
Loggin, William Cole . . .	470
3. Lombe, Edward . . .	578
Londes, Lord . . .	60
Londesborough, Lord . . .	31

Apportion- ments.	£	Apportion- ments.	£
Long, Mrs.	240	Mabbett v. Prevost	
4. " Walter	619	Maberly, Thomas . . .	10
" W.	21	Macawlay & Ashworth .	28
" William	25	Macclesfield, Earl of .	80
Longcroft v. Lloyd		" William	182
" C. R., &		Macdonald, Sir A. K. .	98
Lloyd, T.	85	Machin, H., Trustees of	129
Longerolt, C. R. . . .	18	Mack, T.	135
Longford, Thomas F. .	400	5. Maclean, Donald . . .	397
Longton, Gore	100	" Sir John	130
Longueville, P. L. . .	18	" William	60
32. Lonsdale, Earl of . .	2318	Macnamara, Arthur . .	148
Lopes, Sir R.	124	2. Maddison, G. W. . . .	179
Lory, Henry	20	* Maddock, Mrs.	113
" Richard	20	" Rees	14
" William	31	Maddocks, J.	15
Lothian, Marquis of, &		Magell, Crosbie	22
others	124	Magens, John Darien . .	240
2. Lott, Harry Buckland	54	Maiden, —, Heirs of . .	37
Loundes, Thomas . . .	109	Mainwaring, Frances Ann	45
" William	347	" C. K.	615
Lounds, John	11	Maist, Joseph.	14
Loveday, John	12	2. Maitland, E. F.	323
4. Lovelace, Earl of . . .	537	Majendie, L. A.	921
Lovell, Langford	47	2. Maliphant, Geo., & others	386
Lovett, Thomas	245	Mallaby, Samuel	11
Lovey, A. W.	260	Malmesbury, Earl of . .	2500
Lowe, Eliz., Trustees of	13	Maltby, George	159
Loves, Miss	315	Maltonsalch, Moore . . .	10
Loweth, R. H.	57	Mamilton, John	379
Lowndes, Thomas	30	Man, William	195
4. " William	58	Mander, Robert	12
2. Lowther, Sir C. H. . .	159	Mannell, Joseph	175
Loyd, Samuel Jones . . .	37	Manners v. Sharp	
Lsis v. Goodrham		" Earl	78
Lucas, Gideon	10	2. Manning, Alderman . .	75
" Lucy	246	" John, Exors. of . . .	20
Luff, John	31	2. Mannock, Patrick . . .	1444
Lundie, W. C.	278	Mansel, John	10
Luscombe, John	17	Mansell, James	12
2. Luttrell, J. F.	591	" Raleigh A.	85
Luxton, George	75	Mansfield, Earl of . . .	12
Lyde, John, Devises of	22	" Earl of, Web-	
Lyne, Elizabeth	23	ster, & Crox	37
" John	16	3. Manvers, Earl	430
Lyon, David	40	Marchant, J.	23
2. " George William . .	404	" John	60
2. " Thomas	56	Margitson, J. T.	61
15. " Lyttleton, Lord . .	589	Mark, Henry	18
M. C. K.	15	" S. B.	12
		Marland, Elizabeth Rose	156

Apportion- ments.	£	Apportion- ments.	£
Marlborough, Duke of .	684	Matthews <i>v.</i> Northum- berland	
Marley, Thomas .	11	" J. & S. .	10
Marriott, Jos. and John .	16	2. " John .	48
" R. .	1406	2. " Thomas .	41
Marsh, E. .	10	" W., & Bowen, Captain .	178
" Mary Ann .	59	Maw, George .	65
Marshall, A. .	112	Mawson <i>v.</i> Littlewood	
2. " Charles .	325	Mawton, R. .	17
" J., Trustees of	525	Maxwell, John .	20
" Lucy .	11	May, John .	12
2. " Mary .	16	" John H. .	204
" Thomas .	153	Mayers, Charles .	250
" William .	13	Mayfield, William .	20
Marsland, Thomas. .	27	Mayhew, Mary .	29
Marten, Thomas .	19	Mayland, Edm. G., Fid- ler, J., & Bunting, H.	40
Marthall, W. .	14	Maynard, Lord .	1185
2. Martin, Elizabeth .	24	2. " Viscount .	49
" F. W., Trus. of	190	Mayo, William .	85
2. " George .	127	Mayon, P. W. .	22
" James, Trus. of	364	Medley, William .	60
" James John .	57	Medlycott, Sir W. C. .	585
" Joseph John .	359	Meire, John .	10
" J. Will., Pickard, E., & Hasler, J.	64	Melborn, Elizabeth .	10
" Leonard James	314	Melbourne, Lord .	181
" P. W. .	318	Melhurish, W. W. .	378
" Stephen, Devs. of	13	Mellersh, William .	61
6. " Thomas .	98	Melling, Edward .	70
" W. W. .	29	Mellow, John, sen. .	12
" William .	330	" John, jun. .	20
Martindale, J., Exors. of	14	Melluish, Elizabeth, & Thomas, W. P. .	355
Marwood, Sir Edward .	21	Melthorpe, Sir John .	105
3. " George .	1245	Melville, Lady C. W. .	215
Masefield, Charlotte .	15	Mence, Eliz., & Turner, C., & Pocock, T. .	27
" Robert .	100	Menzies, Robert .	13
Mashiter, Thomas .	56	Mercer, Mr. .	15
Mason, John .	13	Mercevon, Joseph .	36
" Richard .	11	Meredish, Joseph .	20
" Robert, Heirs of	27	Meredith, Ellen Georgina	61
" Thomas .	21	2. Merricks, R., Trustees of	68
" William .	25	Metcalf <i>v.</i> Veale	
Massey, Emily .	17	Methuen, Paul .	222
Massingberd, C. L. .	100	Meux, Sir Hy., Trs. of	450
" F. C., Trus- tees of .	93	Mewford <i>v.</i> Lipscombe	
Master, Jane .	99	Meyrick, J. Fuller .	468
2. Masterman, Thomas J. .	231	Meyrick, William Henry	48
" William .	450	Michell, Anne .	29
Matland, Eben. Fuller .	19		
" W. W. .	11		
2. Matthewman, P. W. .	32		

Apportion- ments.	£	Apportion- ments.	£
Michell, John	25	Moggridge, Richard	12
3. " Margaretta	638	Moilliet's Trustees	232
Micklethorpe, Nathaniel	57	2. Molesworth, Sir William	825
Micklethwait, Sir S. B. P.	628	Monck v. Decies	
" S. N.	690	Money, Sir James K.	10
2. Micklethwaite, N.	847	Monfield, William	150
2. " Thomas	32	4. Monson, Lord	838
Micklewaite, —	450	Montague, E. P.	51
Mickleworth, Nathaniel	165	" T.C., & Lodge, J.	12
2. Middleton, Lord	1042	Montefiore, J.	90
" Mrs.	20	Montgomerie, C. M.	115
" Elizabeth	150	2. Moon, Edward	10
" Marmaduke	23	" William	20
" R. V., Tr. of	217	Moor, John, & others	62
" Sybil	15	" Sarah	84
" W. G.	13	" Thomas	11
" Sir William	250	3. Moore, James	102
" William	48	" John	19
Midgley v. Topham		" R. H. G.	80
Milbank, F. A.	118	" William	95
2. Mildmay, Lady Jane	283	Moorhouse, J., & others	65
Miles, G. F.	124	Moorman, Thomas	15
3. " Philip John	700	Moorsome, Richard	17
Mill, Sir Charles	433	Morbury, Thomas	11
2. " Sir J. Barker	43	Mordaunt, Sir Charles	57
" Milbank, T. A.	32	Moreling, John, Trus. of	223
2. Miller, Ann	93	2. Morgan, Sir Charles	51
Mills v. Calthorpe		" Charles	110
" J. Philip	18	" G., Trustees of	697
" M., Trustees of	22	" James	85
" Stephen	121	Morland, Thomas T. & Benjamin	37
" Susanna	85	2. Morley, Earl of	1504
" T.	15	" T. W., & others	23
" Thomas	37	Morrall, Edward	170
Milner, William	24	Morrel, Baker	112
Milnes, R. P.	95	" Annie	52
Milward, John	83	Morrice, Elizabeth	55
Mine, James	28	Morrington v. Salvin	
Minor, Will.	34	Morris, C. C.	45
Missiter, Geo., & others	240	2. " David	55
" Uriah	240	" George	80
Mitchell, J.	50	" James	80
2. " John	299	3. " John	258
" Richard	50	" Sir John L.	22
4. Mitford, Admiral	318	" Sir J. A.	278
Mitton, Thomas	100	" Joseph	80
Mogford, John	44	" Morris	22
Mogg, J. & Sarah H.	77	" Richard Thomas	80
" J. R. & Hill J. & James M.	135	" Thomas, sen.	60
		2. " Thomas, jun.	29

Apportion- ments.	£
Morris, Thomas . . .	78
" Thomas Charles . . .	126
" T. E.	200
" W. P., Devs. of . . .	80
" William	22
2. Morrison, James . . .	89
Morrison, James . . .	37
2. Morritt, J. B. S. . . .	147
Morse v. Prevost . . .	
Mort, Thos., Trustees of .	35
Mortlock, Mrs. Sarah . .	41
Mosely, A. M. E. . . .	60
" J. S.	23
" John	19
2. " William	342
Moss, James	17
Mostyn, Hon. Edward . .	342
Mott, John	80
" John Thomas	611
Mount v. Littlewood . .	
" William	104
Mountnorris, Earl of . .	340
2. Mousley, W. E.	135
Mowbray, John Hunter . .	31
Mowles, —	18
Moxon, John Dowell . . .	12
Moyes, Sarah	34
Muggeridge, George . . .	51
" John	15
Mules, Philip	11
Mulliner v. Moor	
Mullock, Henry Joyce . .	24
4. Muncaster, Lord	864
Munro, John Hector . . .	118
Munroe, William	24
Murray, Lady Susanna . .	556
Murrell, Edward	120
2. Musgrave, Hon. Ann E. .	70
5. " Sir George	203
" Sir James	46
" Thomas	22
Myddleton, R. W., Tr. of .	81
Myers, James	13
" Thomas, Trs. of	249
Nagle, Joseph Chichester .	720
Nainby, — Assns. of . . .	669
Napper, Henry	15
Nares, F. M.	60
Narsh, Thomas	18
Nash, Frederick	15

Apportion- ments.	£
2. Nash, John	409
" William	235
" Woodham	105
Nassau, Frederick	623
Naval Knights of Wind- sor	66
Nawnton, Henry	48
Neale, Sir Harry	136
Neave, Sir Digby	1096
Neeld, Sir John	12
2. " Joseph	66
Nelson, Dowager Coun- tess	108
Nelthorpe, J. L.	76
Nentworth, Lord, Trs. of .	10
2. Nepean, Sir M. H. . . .	139
Nettleship, C., Holson, A., & Newman, C.	15
Nevil, H.	106
Nevile, Henry	75
Nevill, Thomas	130
Neville, P. S.	300
Newberry, John	10
Newburgh, Countess of . .	63
7. " Earl of	816
Newbury, Anna Maria . .	15
4. Newcastle, Duke of . . .	959
Newcome, Thersa	16
Newdicat, Sir Rodger . . .	17
2. Newdigate, Francis . . .	144
New England Company . .	266
Newington, John	51
Newland v. Butler	
Newman v. Nettleship . .	
" Miss	412
" J.	131
" John	56
" Richard	46
" Thomas	25
" Thos. Harding	442
Newsom, James	63
Newton, G. O.	216
" Mary Ann	10
" R. & W.	19
2. Nicholas, Will., Devs. of .	43
Nicholds, W., Trustees of .	18
2. Nightingale, W. E. . . .	159
Nisbet, Robert Parry . . .	10
Nixon, John, Plunket, E., & Wall, A. H.	62
Noakes, Wm., & others . .	14

Apportion- ments.	£
Noble <i>v.</i> Dickinson	
" Henry Alford . . .	11
Norcop, W. C. . . .	150
13. Norfolk, Duke of . .	1163
Norman, Edward . .	34
J.	52
2. Norris, William . . .	239
2. Northcote, Sir Stafford H.	205
Northesk, Earl of . .	62
Northey, W. B. . . .	482
Northley, Edward S. R.	373
27. Northumberland, Duke of	3453
" Duke of, & Mat-	
thews, Ann . . .	298
3. Norton, Baron, Trus. of	73
Nott, John	411
Nottingham, Robert N. .	95
Noyes, Sarah	89
Nugent, Sir George . .	22
Oakden, Thomas	84
Oakeley, George	90
" John	28
William	53
Oddie, J. C.	12
O'Dogherty, Francis . .	17
Ogle, Lady	135
" Chaloner B.	24
Oldacres, T., & Spencer,	
J.	44
Oldrieve, John	18
Olive <i>v.</i> Lloyd	
Oliver, —	22
Oliver <i>v.</i> Ray	
2. " & Ray	69
" M.	16
" Mary, & Warren,	
Mrs.	397
Olivey, James	22
J., & Williams, W. . .	11
Olliff, James	19
Olver, Anthony	10
Ongley, Lord	275
3. Onslow, Earl of . . .	536
" Thomas	63
Ord, & others	15
" Harry Gough, &	
Redmond, W. . .	1051
" Mary	61
2. " William	52
2. Orde, Charles W. . . .	30

Apportion- ments.	£
2. Orde, L. S., Devises of	104
2. " William	272
2. Orford, Earl of	1000
Orlebar, Richard L. . .	402
Ormathwaite, Lord . .	103
Ormond, Peter	30
Osbaldeston, Bertram .	261
Osborn, Charles	134
Oswell, R. B.	25
" W. B.	25
Other, N. S.	610
Otley, George, sen. . .	13
Owen, Devises of . . .	16
" Edward W. S. .	58
2. " Elizabeth	135
4. " Sir John	729
" Owen	111
" T. B., Trustees of	24
2. Ownsworth, Thomas . .	16
Owtharte, Lord	37
Oxender, Sir Henry . .	112
3. Oxford, Lord	687
Oxlee, Mr.	250
Oxley, Charles	42
" Charles, & Wad-	
dilove, H. F. D.	16
Oxmanton, Lord, & Dun-	
combe, Hon. Capt. .	24
Pache <i>v.</i> Pyne	
Packe, Colonel	11
2. " George Hussey . . .	121
Packham, D., & Cooper, J.	25
Padwick, William . . .	36
2. Page, James	104
" James, jun.	133
2. " Margaret	107
" Robert	46
Paget, E. A.	45
2. " Thomas	35
Pain, Charles	128
Paine, Colonel	272
Painter, John	11
Pakington, Sir J. S. . .	112
Paley, John Green . . .	36
Palk, Sir Lawrence . . .	300
Palmer, Sir C. J. . . .	56
3. " George	81
" H. M.	37
" Jane	15
" Leonard	18

Apportion- ments.	£	Apportion- ments.	£
Palmer, Moffatt . . .	105	Peach, N. W. . . .	258
2. " Richard . . .	100	" Samuel Peach . .	67
5. " Robert . . .	1812	2. Peachey, William . .	23
2. " Samuel . . .	89	Peachock, J., Devises of	20
4. " William . . .	574	2. " Thomas . . .	35
Pannell, D. . . .	22	Pearce, James . . .	10
Parber, James . . .	29	" T. . . .	10
Pardor, John, & Frith, W.	370	" Thomas . . .	29
Pargeton, Thomas . .	13	Pearsall, Thomas . .	16
Pargetter, Thomas . .	22	Pearse, Charles . . .	163
Parill, W. Richard, & Jas.	187	" John . . .	163
Park v. Yates . . .		" W. L. . . .	15
" James . . .	31	" William . . .	68
Parker v. Houghton . .		Pearson v. Thompson .	
" Sir H. . . .	157	2. " Francis . . .	19
" Henry, Trusts. of . .	15	" J. . . .	680
" Kenyon, S., & . .		2. Peat, Lady Jane . . .	71
" Sherwood, J., . .		Peatt, Edward Roger . .	290
" Devises of . . .	15	Pechell, Sir G. S. B. . .	104
" T., Trustees of . .	725	" George Richard . .	26
" Hon. Thomas . . .	79	Peck, Robert . . .	19
" William . . .	29	Pedder, Elizabeth . .	20
" Windsor . . .	19	Peek, John, Holditch, E.,	
Parkins, Sir W. T. . .	47	& Tucker, A. . . .	195
Parkinson, S., Tr. of . .	13	Peel v. Willoughby . .	
Parkyns, Geo., Trs. of . .	230	Peirse, Mary Ann . . .	300
Parminster v. Langdon .		Peirson, Thomas . . .	29
" Thomas . . .	22	Pemberton, R. L. . .	21
Parry, Jones . . .	32	5. Pembroke, Earl of . .	516
" Mary . . .	12	Penfold v. Rodney . .	
" S. L. . . .	101	Pengelly, Alexander . .	17
" T. P. . . .	135	Pengton, J. . . .	10
" Thomas . . .	57	Penn, Will. & B., Trs. of	13
" William . . .	14	Pennant, David . . .	220
Parsons v. Cooper . .		Pennell v. Easton . . .	
Parton, Patrick . . .	414	Penney, Francis . . .	26
Partridge, Miss . . .	20	Pennington, Charles . .	457
" H. S. . . .	992	2. Penonddocke, Charles .	993
Passingham v. Johns, J. W.		Penoyse, R. B. S., Trs. of	159
Patten, Betty . . .	44	2. Penrice, Thomas . . .	298
Patterson, Samuel . .	10	Penruddocke, J., Devs. of	630
" Sophia . . .	528	3. " Richard . . .	310
Paulett, Earl . . .	200	Pentecost, James . . .	10
Paverley, Mrs. . . .	80	Penyston, Frances & H.	360
Pawson, Sarah . . .	11	Percy, A. C. H. . . .	227
5. " William . . .	485	Perens, Mary & Esther .	12
2. Payne, — . . .	44	Perke, George . . .	10
" Harriet . . .	95	" G., & Langley, M. .	30
" John . . .	15	Perring, John . . .	21
" William . . .	40	Perrot, Col. . . .	225
Payton, Richard . . .	16	Perry v. Hull . . .	

Apportion- ments.	£	Apportion- ments.	£
Perry v. Silvester		Pledger, John . . .	13
" J.	25	Plews, Thomas . . .	15
" J. W., Trustees of .	368	Plomer, James . . .	11
" John	11	Plowden, H. C., Repre-	
" Thomas	287	sentatives of .	40
" William	31	2. " W.	411
Pescott, George	15	Plummer, Miss . . .	30
Peters, J. W.	217	" John	13
" Wascoe & M. N. .	14	Plumtre, C. J. . . .	134
Pethick, Henry	15	Plunket v. Nixon . .	
Petley, John	13	Plymouth, Earl, Tr. of .	1261
3. Petre, Lord	801	Pocock v. Burgis . .	
2. " Sir Edward R. .	820	" v. Mence	
2. " Robert	477	" Geo. E., Trs. of .	80
Petty, C. R. C.	56	" John	121
Petty, F. S. & Wostle-		Podley, Thomas . . .	20
thwaite	17	Pojer, Daniel	22
Philips v. Cronk . . .		Pole, E. S.	93
" Ann, Devises of .	19	" E. T. C.	11
2. " F. L. Lloyd . . .	207	Polhil, Frederick . .	28
" John	15	Polland, John	15
Phillips v. Crook . . .		Pollen, Richard H. . .	10
" Capt.	188	Pollock v. Teyon . .	
2. " James P.	178	" Sir Frederick . .	210
" Sir R.	184	Pomfret, Earl of . . .	243
" R.	77	2. Ponsonby, Hon. W. F. S.	218
" R. M.	82	Pontin, John	25
" Rachel	49	Pooley, George Weller .	48
" Revell	82	2. Popham, F.	172
" " & H. M. . . .	77	Popkins, Mary	53
" Richard	14	Pople, Richard	10
" Sir Richard B.P. .	21	Popple, Ann.	12
" Robert	36	Pormall, Henry	158
2. " Thomas J.	235	2. Porter, George . . .	55
Phillott, Mary	20	" William	10
Philpot v. Sayer		3. Portland, Duke of . .	843
Philpots, J.	12	4. Portman, Lord . . .	463
Pickard v. Martin . . .		2. Portsmouth, Earl of .	318
Pickworth, James . . .	22	Postlethwait, Joseph L.	22
Pigon, Robert	35	" Joseph L., &	
Pigot, Sir George	195	" Tourle, J. J. . . .	302
Pigott v. Corbett . . .		Pottan, John	12
2. " Horatio	101	Pottinger, Rebecca H. .	455
Pike, George	58	Potts, Henry	27
2. Pilkington, Sir William .	336	Poulett, Earl	350
Piper, Jesse	12	Poulson, J. Parker . .	114
Pitcher, Robt., Exors. of	48	Pounell v. Prevost . .	
Pitman, Mary Ann . . .	52	Powell v. Hurle . . .	
" James	36	" C. Le B.	32
2. Pitt, J.	228	" Estate, Rec. of . .	62
Pitts, I.	11	" Jenkin	45

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Apportion-ments.	£
Powell, John C.	195
" John, Repres. of	38
" William Edward	14
Powers, Richard	14
16. Powis, Earl	2003
7. " Hon. H. W.	944
Powlett, Earl	237
Poynder, Thomas	24
" Thomas H. A.	83
2. Praed, Wm. Backwell	370
Prate, John	50
Pratt, C.	11
" E. B.	230
" E. R.	255
" Joseph S.	87
" Sir Robert	62
2. Press, E. G. Latham	158
Prestley, Mary	130
Preston, C.	40
4. " Henry	54
2. " Richard	126
" W. S.	59
Prevost, Sir G., Pounell, T. B., Morse, T., & Mabbett, J.	240
Price v. Lisburne	
" v. Vaughan	
" Sir Chas., & others	57
" J. Bruce	142
2. " James G.	24
" John	45
2. " R. A.	195
" Sir R. C.	132
2. " R. P.	40
4. " Richard	199
" Sir Richard G.	11
" Richard Green	128
" Sir Robert, Bart. . . .	40
2. " Sarah	136
2. " Thomas	17
Prichard, G. & J.	26
Pridmore, William	106
Prince, John	19
Priscott, John	276
Probert, John	20
Procter v. Reston	
" Eliz. T., Trs. of	27
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2. " Eliz. F., Trs. of	249
" Michael	22
Prossor, Anne	70

Apportion-ments.	£
Pruce, Thomas	49
2. Prudhoe, Lord	748
2. Pruen, Henry	43
Puddeshatt, T.	17
2. Pugh, David	23
" John Edward	120
Puleston, Sir Rich., Bart.	240
Pultney, Elizabeth	20
" John	39
Purchase, Benjamin, & Wakeford, R.	14
Purlett, William	43
Purnell, J.	15
Pusey, Philip	54
2. Puttock, George	39
Pyne, F., & Pache, C.	135
Quick, John	272
Raby, John	14
6. Radnor, Earl of	811
Raikes, F. M.	270
Rail, William	140
Rakes, Catherine	182
Ramsden v. Moor	
3. " Sir John W.	335
Rand, George	54
Randall, Alexander	62
" J.	15
" William	16
Rane, Mr.	164
Ranker, Charles	42
Rankin, James	106
Raper, Admiral	32
Raphael, Alexander	32
Rashleigh v. Carlyon	
" v. Tremayne	
2. " Sir John	596
" Martha	153
4. " William	698
Ravensworth, Lord	203
Rawle, Francis	84
Rawlins, H. W.	61
Rawlinson, Joseph	169
Rawson, W. H.	28
5. Rawston, Lawrence	634
Rawstorne, Lawrence	286
Ray, A., & Fawkes, F. H. . . .	55
" Ann & Oliver, R. E. . . .	13
" Edmund, & others	52
" Nicholas	143

Apportion- ments.	£
Ray, Philip	25
" Will., Trustees of	30
" v. Oliver	
6. " & Oliver	259
2. Raye, Ellen C. L.	12
Rayleigh, Lord	105
Raymond, Henry A.	12
" S. M.	542
Raynbird, Thomas	10
Rea, John	34
Read, Robert	12
2. " Thomas	35
Reade, Sir John	80
" Sir J. C.	30
Rebow, Francis Slater	281
8. Redesdale, Lord	515
Redfearn, Julia	19
Reed, Nathaniel	87
Reeve, Abraham C.	30
Reeves, Jane	80
Reid, Joseph	10
Relf, Samuel	25
Remelagh, Lord	128
Rempson, John	42
Rendlesham, Lord	106
Rennington, George	15
Reynard, Edward H.	185
Rhoades v. Butler	
Rhodes v. Bourne	
" George	74
8. Ribblesdale, Lord	186
Ricardo, O.	50
" Ralph	39
2. Rice, Major	152
" Walter	355
2. Rich, Sir Charles H.	386
" W.	16
2. Richards, Grace, & others	516
" H. S.	10
" Jane	18
" Ralph	28
" W. J.	28
2. " William	36
Richardson, James	20
" Jonathan	44
" Samuel	21
" W. W.	339
Richman, W. C.	22
2. Richmond, Duke of	768
2. Ricketts, Sophia, Trus- tees of	122

Apportion- ments.	£
Riddell v. Salvin	
" J. G.	280
2. " Edward	133
3. " Thomas	96
Rider, William	17
8. Ridley, Sir Matt. White	1137
Rigby, Francis	21
" John	80
Rigby's Trustees	427
Ringrose, John	115
Ripon, Earl of	500
Rippington, Mary	24
Rising, Robert	85
" William	22
3. Rivers, Lord	312
Roach v. Robinson	
" Henry	49
" John	10
" William	65
Roake, Collyer & Hagate	25
Roberts, Abraham W.	33
2. " Ellis, & Jones, " R. H.	202
" John, & others	42
" Joseph, Trs. of	58
" Mary	16
" William	40
2. " Wilson A.	74
Robertson, Alexander	25
" David	114
" David James	27
Robins, J., & Fowler, R.	385
" Thomas	65
Robinson, David	135
" John	14
" Robert	24
" W. J., Trs. of	13
3. " William	54
Robinson's Trustees	14
Robson, Ralph Preston	11
" Thomas	13
Rocks, A.	14
Roddam, William	49
Roden, J. T., & Boden, E.	30
Rodney, Lord G., & Pen- fold, G. S.	49
Roe, C. B., & Blackford, " J. J.	20
" H. R.	20
Roebuck v. Hurchliffe	
Roger v. Whitehead	

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Apportion- ments.	£	Apportion- ments.	£
Roger Deeble & White- head, W.	28	Rush, Sir W. B., Trs. of	62
Rogers & Finling, & Gay- ford, G.	70	Rushbrooke, —	188
" Edward, & others	25	Russell, Lady F.	17
" F. G. N.	364	" George	13
2. " James	59	2. " Sir Henry	118
3. " John	58	" James	65
" John Hayles	102	" Sir R. T. F.	60
" Sir John Leman	287	" Samuel	156
" T., & Boaden, J.	12	" Thomas	23
" W., Devises of.	13	4. " William	327
6. Rolle, Lord	1549	Rust, Elizabeth	243
" Lord, & Bragg, J.	66	3. Rutland, Duke of	190
Rolles, William	15	" N.	10
Rolt, John	28	Rutzen, Frederick L. S.	134
Roode, J. C., & Mary, his wife	81	Ryley, John	22
Rook, Frederick W.	50	Sadbrooke, Felix	895
Rooker, James	11	Sadler, Robert	13
" Jeremiah	78	" Samuel C.	89
Rookes, John A. W., & Stansfield, C., & Sped- ding, J.	73	Saertt, Joseph, Heirs of	62
Rope, R. M.	21	Saint Lo v. Swann	
2. Roper, Charles B. T.	90	" Charles E., Elliott, T. R., & Swann,	
Rosam, Katherine	225	W. B.	375
Roscarrien v. Evelyne		Sale, W. Parry	108
Rose, Sir G. H.	21	Salery, H. Ann	26
Rosier, Fanny	40	Salford, James C.	289
Roskinge, T. J. & R.	30	3. Salisbury, Marquis of	840
Roskruge, John	56	" Francis	187
" Richard	17	6. " John Lloyd	867
Ross, Earl of	12	" Sir John S. P.	166
" Charles	170	Salked, Thomas	953
Rothery, Henry	11	Salmont, John	25
Rowden, William	10	Salt, Tho. & Will.	26
Rowe, J., & others	45	Saltemarsh, Philip	85
" Richard	17	" v. Walker	
" William	15	Saltren, Mary Ann	137
Rowland, John	182	Salvin, Anna M., Mor- rington, T., & Riddell,	
" Thomas	240	E.	27
Ruck, Lawrence	35	2. Sampson, Edward	39
Rudd, T., Executor of	41	Sanders, William	20
Ruddle, George	32	Sanderson, James, Trs. of	17
Rudge, J.	13	3. Sandford, Edward A.	444
Rudkin, Thomas	12	" Humphrey	235
Rumberley, J.	17	Sandwich, Earl of	45
2. Rundlesham, Baron	259	Sandys, Lord	483
Rush, Edmund	30	" Teignmouth	14
" George	261	" William Sandys	1000
		Sarel, Andrew Lovering.	95
		Sartoris, Edward John	94

Apportion- ments.	£
Saunders, B., Trustees of	152
" J. E. . . .	80
" John	36
" Samuel	44
" Sophia M. . . .	210
3. " William	134
Saurin, A. Maria	50
" Colonel	70
Savage, John	25
Saville, Thomas	11
Sawtell v. Hewett	
2. Sawyer, John	27
Sayer, B., & Philpot, J. . . .	18
" Capt. G., R.N. . . .	167
" Robert	123
Scarborough, Countess of	278
3. " Earl of	575
Scard, Elizabeth	18
2. Scarisbrick, Lady	1114
3. Scarsdale, Lord	268
Scarth, Jonathan	146
Scethmersdale, Lord	100
Schneider, J. H. P. . . .	30
Scoble, John	12
Scott, Sir E. D., & Foley	235
" Elizabeth, Trus. of	128
" George Jonathan.	40
2. " Joseph	49
" Samuel	17
2. Scourfield, W. H. . . .	48
Scratten, D. R. . . .	190
Scrivener, Mrs.	14
" F. J. P. . . .	30
Scrogg, Lt.-Col., Repre-	
sentatives of	374
Scudamore, J. L. . . .	20
Scumbarde, N. . . .	22
Scurton, Walter	225
Seacroft Family, the	111
Seagram, W. S. . . .	42
Sealroke, T. P. . . .	275
Searle, W. . . .	21
3. Sebright, Sir J. S., Bart.	1234
Seccombe v. Cuttance	
2. Seel, Thomas Molyneux	212
2. Sefton, Earl of	204
Selby, J., & Nairn, P. . . .	55
" Edward	28
" George	40
" Sir J. H., Heirs of	56
" J. S. D. . . .	35

Apportion- ments.	£
Selby, James	12
4. " W. C. . . .	271
2. " Walter	55
Selwyn, Will. . . .	21
Senior, John	270
Sergison, Warden	398
Severn, Mrs.	20
2. Severne, Samuel A. . . .	143
Seymour, G. T. . . .	48
" John Richard.	236
Seys, W. A. . . .	11
2. Shadbrook, Earl of	294
6. Shaftesbury, Earl of	1737
2. Shakerley, Sir C. Peter	143
Sharman, Alexander	26
Sharp, Samuel	10
" Thos. Sylvester	11
" William	14
2. Shaw, Sir J. . . .	79
" Sir John K. . . .	18
" John P. . . .	11
" T. . . .	106
" Thomas	80
Shelley, Sir J. Villiers	732
" Sir P. F. . . .	103
Shenhouse, Jos. Pock-	
lington	21
Shepherd, Sir H. . . .	19
" Hannibal, &	
others	310
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" v. Kinglake	
" J. G., Trs. of	305
" J. W., Trs. of	86
2. Sheridan, R. Brinsley	578
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" Elizabeth	45
Shilbeck, John	34
2. Shingler, Peter	118
2. Shore, Offley	40
Short, James	20
7. Shrewsbury, Earl of	169
Shrimpton, Samuel	10
Shulldham, Miss	38
Shutler, R., Trustees of	41
Shuttleworth, E. Martha	12
Sidney, John F. . . .	147
2. " Sir John Shelley	487
Sillitoe, P. . . .	30
Silvester, J., & Perry, J.E.	14
" Lady H. . . .	350

Apportion- ments.	£
3. Simeon, Sir Richard G.	437
Simmis, R. G. & J.	16
Simmons, T. M.	14
Simonds, Blackall	604
Simpson & Melcalf	13
" Ann	25
" G., Devises of	35
" Hon. John	164
" Philip C.	15
" William	11
Sims, Martha	13
Sinclair, William	18
Sincock, Henry	13
Sincoe, Henry Addington	147
Sinker, Thomas	52
2. Sitwell, Edward Degg	302
3. " Sir George	85
2. Skelmersdale, Lord	1222
Skey, Arthur	11
Skilbeck, Robert	15
Skingley, Charles	30
" Henry	52
Skrine, Henry	353
Skudamore, J. L.	14
2. Slade, Sir John	140
Slaney, R. A.	91
Slaysted, Alfred	19
2. Sleigh, John	24
2. Sloper, George Elgar	17
Smallprice, William	39
Smallwood, George	20
Smart <i>v.</i> Woodrow	
" Chas. E., & others	214
Smith, —	23
" <i>v.</i> Harcock	
" Alice	36
" Benjamin	13
" Bright	67
2. " Sir E. B.	50
" Edward	266
" Sir E. J., Bart.	115
" Elizabeth	10
" Esther, & others	10
" E. W. Owen	1092
" G., & Jenkyns, J.	98
3. " George	42
" George Robert	134
" H.	42
" H. <i>v.</i> Eartland	
" Hannah	26
2. " Henry	103

Apportion- ments.	£
Smith, J. <i>v.</i> Fox	
" Jason	19
7. " John	226
" John George	20
" John & George	78
2. " Joseph	86
" N., & others	35
2. " Richard	69
" Robert	19
2. " Sarah	42
" Sir T.	246
3. " T.	219
" T., junr.	10
" Sir Thomas	134
5. " Thomas	91
5. " William	673
Smither, William	52
Smithills <i>v.</i> Leech	
2. " Smoothy, Thomas	34
Smyth, Sir Greville	280
" Thomas Deacon	71
Smythe, Sir E. J.	180
" Sir P.	83
Smythies, Francis	65
Sneed, Richard	78
Snell, T.	85
3. Sneyd, Ralph	1160
Snow, John	28
" R.	31
Solly, Richard H.	70
" S. R.	222
Somers, —	53
3. " Earl of	832
" Widow	10
2. Somerset, Duke of	680
Sommerville <i>v.</i> Bloarmart	
3. Sondes, Lord	1254
2. Sorby, James	53
Sotheby, C.	250
5. Sotheran, T. H. S.	701
Souter, John	19
2. South-eastern Railway Company	18
South-western Railway Company	10
Southby, Miss	97
2. Southeron, T. H. S.	79
Southwell, Lord, & Jane	230
Soutten, Edward	78
Sowerby, Col. George	28
" Thomas	30

Apportion- ments.	£
Sparling, William .	100
Sparrow <i>v.</i> Chetwynd	
" B. .	420
" James Goodeve	218
2. " Robert, Trs. of	500
Spedding <i>v.</i> Rookes	
" John .	10
Speke, William .	200
Spencer <i>v.</i> Oldacres	
" & Shield .	40
5. " Earl .	1377
" Hon. Frederick	36
" J. .	62
" Hon. John .	80
Stephen, Devs. of	31
2. Sperling, J. .	667
" John .	146
" George .	357
Spicer, Hannah, Trs. of	703
" Martha .	115
Spiller, J. & W. .	16
Spink, J. E. E. .	20
Splatt, H. Collins .	64
Springfield, P. O. .	21
2. Spry, Sir Samuel T. .	650
Spurman, John, Heirs of	90
Spurrier, W. H. .	57
Squarey, W. C. .	241
Squire, Edward .	22
St. Albans, Duke of .	529
St. Aubyn, Sir John .	495
St. Germans <i>v.</i> Pope	
6. " Earl of .	607
2. St. John, Lord .	53
St. Paul, Sir Horace .	15
3. St. Vincent, Earl .	436
" Lord, & Jer-	
vis, F. .	22
Stables, Walter W. .	36
Stacey, Sir E. .	40
" Edmund H. .	110
" Henry, Trs. of .	10
Stackhouse <i>v.</i> Morley	
Stacy, George .	12
Stainford, T. .	97
Stamer, John & Edward	47
2. Stamford, Earl of .	214
3. Standford, William .	77
Standish, C., & Benison,	
H. W. .	130
" C. J. .	665

Apportion- ments.	£
7. Standish, C. S. .	723
" F. H., Trs. of .	32
" R. .	15
" W. C. .	105
Stanham, Sarah .	42
2. Stanhope, John Spencer	24
Stanley, J. Edward .	19
" Lady .	12
" Dame Mary .	106
" Sloane .	16
" Sir T. .	217
5. " Sir T. M., Bart. .	352
" W. S. .	305
4. " Sir W. S. M., Bt. .	785
" Will. Sloane .	25
Stansfield <i>v.</i> Rookes	
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